Independent Study of the Assessor's Department

CITY OF SPRINGFIELD, MASSACHUSETTS

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February 27, 2006

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1.   INTRODUCTION AND EXECUTIVE SUMMARY

This initial chapter of the reports introduces the approaches utilized in this study and summarizes key findings, conclusions and recommendations to be found in this report.

1.   INTRODUCTION TO THE REPORT

The Matrix Consulting Group was retained by the Springfield Financial Control Board to conduct an Independent Study of the Assessor's Department. In reaching the concluding point of the study, the project team has assembled this final report, which summarizes our findings, conclusions and recommendations, where appropriate. This report represents the conclusion of two months of analysis of the organizational structure, staffing, management and operations of the Assessor's Department.

The scope of this study was comprehensive and included the following:

- Review all processes of the Assessor's Department.

- Compare the organizational structure, staffing levels, and operations with other municipal assessing functions in New England.

- Make recommendations for improvement regarding the organization, functions and processes of the Assessor's Department

In this Independent Study of the Assessor's Department, the Matrix Consulting Group utilized a wide variety of data collection and analytical techniques. The project team conducted the following data collection and analytical activities:

- The project team initiated the project by interviewing key Finance Department managers, including personnel from Finance, Collectors, Treasures, MIS, and Assessor's Department.

- The project team utilized an intensive process of interviewing each Assessor's Department staff.

• Follow up interviews and observations were utilized by the project team.

• In addition to interviews, the project team collected detailed data from the Assessor's Department documenting workload, processing times, service levels, operations and costs.

• The project team developed a descriptive summary, or profile, of the Assessor's Department, reflecting organizational structure, staffing, workloads, services levels, and programmatic objectives. This profile was reviewed with the Assessor's Department management and staff. The final version of this profile is contained in this report.

• The Matrix Consulting Group compared organizational structure, staffing levels, as well as certain operational and service delivery indices against assessing operations in other municipalities.

• The project team compared the workload and approaches utilized in the Assessor's Department to 'best management practices' in assessing operations and management. This step served to identify issues in our analytical process.

In summary, the processes utilized by the Matrix Consulting Group in this study included intensive input from the Assessor's Department staff; detailed data collection and analysis; and an interactive process at each key step in the process.

2. EXECUTIVE SUMMARY

The project team has prepared a summary of the key findings, conclusions and recommendations to be found in this final report. Before the summary of recommendations is provided, the project team would like to note the positive aspects that characterize the operations of the Assessor's Department.

(1) Assessor's Department's Key Strengths

A study such as this one by necessity focuses primarily on areas where improvement opportunities exist to improve the performance and/or cost effectiveness of the service provided by the Department. However, this process has also identified

many positive areas that should be highlighted to place operations in perspective. The

following points summary a few of the positive attributes of the Assessor's Department.

- Tax administration is 0.43% of tax collections, which is well below the 1.5% best practice.

- The Assessor's Department has participated in the City's program budget. This includes the establishment of key program measures.

- The Assessor's Department utilizes a geographic information system to document parcel size, information and location.

- Appeals as a percentage of real and personal property parcels is 0.4%, which is lower than the benchmark of 0.5%.

- The Assessor's Department coordinates with other City departments to ensure necessary information is received, including copies of all building permits and business certificates.

- The Assessor's Department has recently developed a program to collect and track income and expense data for relevant businesses.

- The Assessor's Department has a program in place to review, confirm and maintain sales data.

- The Assessor's Department utilizes a computer assisted mass appraisal system that contains all valuation data, property history, sketches (though not complete for all parcels) and tax history.

- Data generated in the CAMA system is linked to GIS.

- The Assessor's Department maintains a website that provides information on the Department and its programs, as well as property assessment data.

These are a few of the more significant positive features of operations and

management of the Assessor's Department.

(2)   Opportunities for Improvement

The study of the Assessor's Department also identified many improvement

opportunities that will improve the efficient and effective delivery of Departmental

services. The table, which follows, presents a summary of the recommendations. The

detailed analyses behind each of these recommendations are contained in the report.

Section 7 of the Analysis Chapter presents a more detailed implementation plan that

discusses the order in which the recommendations should be implemented.

Index	Recommendation	Responsibility for Implementation	Timeframe for Completion	Cost Increase/ (Savings)
5.1.1.2	The Assessor's Department should have three fulltime employees dedicated to the inspectional program, filling the two currently vacant positions. One inspector should be utilized to play a lead role in tracking and monitoring the productivity of the program and create management reports.	Assessor	Immediate to 6 months	$98,643
5.1.1.3	The Assessor's Department should create a formal inspectional program with measures to ensure high performance in this program.	Assistant Assessor and Assessor	3 to 6 months	N / A
5.1.1.4	The City of Springfield should provide its property inspectors with laptops to enable them to perform all work duties in the field (e.g., record and update all property building data and sketch the physical layout and dimensions of the property).	Assessor	3 to 6 months	$3,075
5.1.2	While there are significant efficiency issues, the Real Estate Division requires an additional 0.5 FTE to process deeds to free-up other staff to perform other functions.	Assessor	3 to 6 months	$24,215
5.1.3	The Personal Property Program is managed and staffed appropriately given the mix of in-house and outsourced responsibilities. The department should immediately begin cross training department staff with respect to the program, as there is only one FTE with any operating knowledge. The Principal Clerk Typist's workstation should be relocated to the back office to allow for greater concentration and uninterrupted work time.	Principal Clerk Typist	Immediate to 6 months	N / A

Index	Recommendation	Responsibility for Implementation	Timeframe for Completion	Cost Increase/ (Savings)
5.1.4	The Assessor's Department should create an Office Manager classification. This position should be responsible for administrative and clerical duties for the department, monitoring and developing performance management reports, and overseeing all customer service, including supervision of the part time positions (two at a total of 45 hours of coverage per week). The Department of Elder Affairs will continue to be responsible for half of these costs.	Assessor	Immediate	$56,750 (net cost to the City)
5.2.1	The requirements for each of the classifications should be reviewed and enhanced to ensure complex and technical positions have sufficient training to perform complex tasks. Additionally, ongoing training plans for employees should be developed.	Assessor	Immediate and on going	N / A
5.2.2	The Assessor's Department should review compensation levels once professional and training requirements are updated to reflect industry standards.	Assessor / Human Resources	6 to 9 months	To be determined
5.3	Abatement and appeal process should be handled by an independent Board of Assessors.	Board of Assessors	Immediate	N / A
5.4	The Assessor's Department should separate responsibility for management of the Department with oversight and appellate decision making authority. This includes the establishment of a separate Board of Assessors.	Assessor	3 to 9 months, includes transitional period	$12,000
5.5	The Assessor position should be eliminated.	Assessor	6 to 12 months	($92,654)
5.6	The Assessor's Department should develop performance measures and management reports for all key programs.	Assessor	3 to 6 months	N / A

2. DESCRIPTIVE PROFILE

This document provides a Descriptive Profile of the Assessor's Department of the City of Springfield. The purpose of the Descriptive Profile is to document the project team's understanding of the Assessor's Department's organization, allocation of staff by function, and principal assigned responsibilities of staff. Data contained in the Profile was developed based on the work conducted by the project team, including:

• Interviews with key internal staff, including Department managers, supervisors and line staff, as well as key external staff. Additional interviews are being conducted as well as follow-up interviews with staff, as needed.

• Collection of various data describing organization and staffing, workload and service levels as well as costs. These efforts are continuing over the next few weeks of the project.

• Documentation of key practices as that relates to work planning and scheduling, policies and procedures, as well as work processes.

The Descriptive Profile does not attempt to recapitulate all organizational and operational facets of the Assessor's Department. The structure of this Descriptive Profile is as follows:

• Background information about the Assessor's Department.

• Organizational charts of the Assessor's Department and key functions showing all staff positions by function and shift as appropriate and reporting relationships.

• Summary descriptions of key roles and responsibilities of staff. The responsibility descriptions provided in the Descriptive Profile also summarize the team's understanding of the major programs and service activities to which staff throughout the Assessor's Department are currently assigned. It should be clearly noted that responsibility descriptions are not intended to be at the "job description" level of detail. Rather, the descriptions are intended to provide the basic nature of each unit and assigned positions including staffing levels and work schedules, program targets and service descriptions.

• Where necessary to better describe allocations and scheduling, additional charts are provided (e.g., scheduling, workload data, etc.)

The sections, which follow describe our current understanding of the Assessor's Department by key function and position.

1. OVERVIEW OF THE ASSESSOR'S DEPARTMENT

The Assessor's Department is charged with the assessment of all real and personal property in the City of Springfield, and the issuance of excise tax bills, as well as the processing of abatements and exemptions. Further, the Department ensures the continuous update of property valuations through analysis of sales and the inspection of new and altered properties, and coordinates with the Massachusetts Department Revenue for the triennial certification of these values. The Department's decisions are subject to appeals by applicants to the Boards of Assessors, consisting of two Assessors who serve as staff in the Department, and ultimately to the Appellate Tax Board. The table, which follows, presents the operating expenditures for the current fiscal year, as well as the previous four fiscal years for the Assessor's Department.

Annual Operating Budget for the Assessor's Department						
Expenditure	**FY 2002**	**FY 2003**	**FY 2004**	**FY 2005**	**FY 2006**	**% of FY 2006 Budget**
Personal Services	$542,274	$488,475	$406,856	$469,962	$499,917	76%
Maintenance	$74,209	$49,209	$193,709	$171,477	$156,550	24%
Total	**$616,483**	**$537,684**	**$600,565**	**$641,439**	**$656,467**	100%
% Change		**-13%**	**12%**	**7%**	**2%**	

The points, which follow, present a brief discussion of the information presented in the table.

• Personal services costs (e.g., salaries and benefits) account for 76% of the Assessor's Department's fiscal year 2005 – 2006 budget.

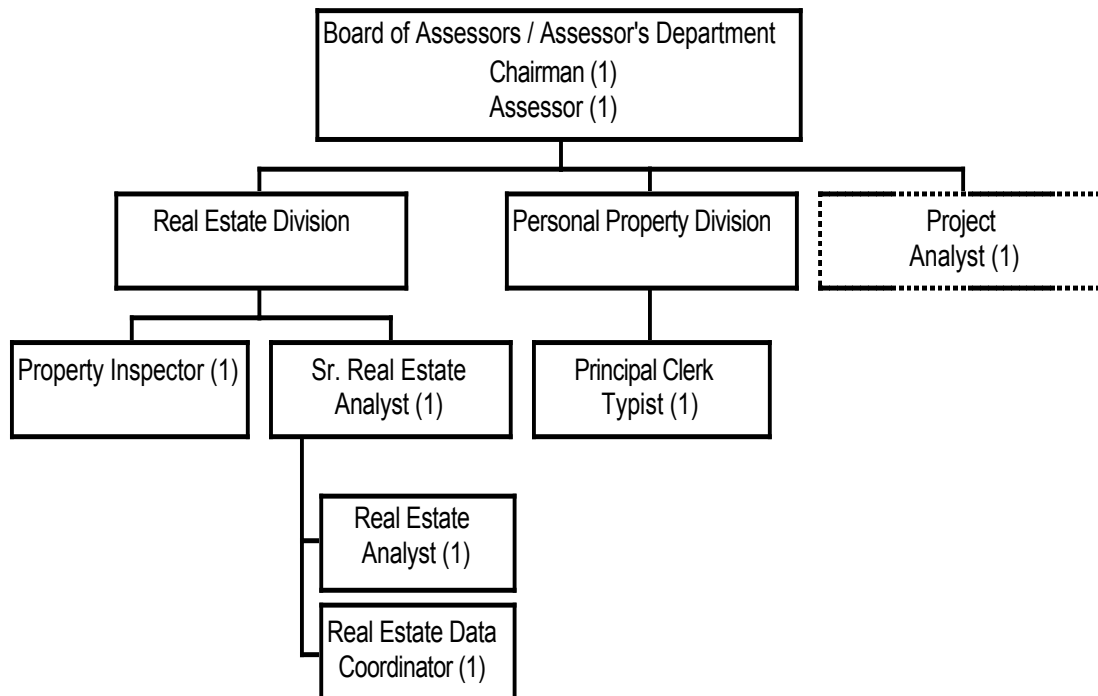• Since fiscal year 2001 – 2002, the overall budget for the Assessor's Department has increased by 6%.

- Personal services costs have decreased by 8% from fiscal year 2001 – 2002 to fiscal year 2005- 2006. There are a number of vacant positions which have not been filled.

- Operating cost, excluding personal services costs, have increased from fiscal year 2001 – 2002. This is in part due to increased use of outside vendors for the provision of some services, such as personal property field inspections and verifications, cyclical inspections, etc. For example, in fiscal year 2005 – 2006, the Assessor's Department has budgeted $200,000 for professional and technical appraisals. This amount is inadequate to accomplish the inspectional program. The City is in the process of identifying additional funding sources.

The section, which follows, presents the current table of organization for the Assessor's Department.

2.   CURRENT ORGANIZATION

The Assessor's Department currently has 7.0 fulltime equivalents. The number of funded positions has continued to decrease since the late 1980's as a result of the fiscal environment of the City of Springfield. The table of organization, which follows, presents the current number of authorized positions in the Assessor's Department, including positions that are vacant.

Current Organization of the Assessor's Department
City of Springfield, Massachusetts

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            ┌──────────────────────────────────────┐
            │ Board of Assessors / Assessor's       │
            │ Department                            │
            │ Chairman (1)                          │
            │ Assessor (1)                          │
            └──────────────────────────────────────┘
        ┌──────────────┬──────────────────────┬──────────────┐
┌───────────────┐ ┌────────────────────────┐ ┌──────────────┐
│ Real Estate   │ │ Personal Property      │ │ Project      │
│ Division      │ │ Division               │ │ Analyst (1)  │
└───────────────┘ └────────────────────────┘ └──────────────┘
   ┌──────────────┬──────────────┐      │
┌─────────────┐ ┌────────────────┐ ┌──────────────┐
│ Property    │ │ Sr. Real Estate│ │ Principal    │
│ Inspector(1)│ │ Analyst (1)    │ │ Clerk        │
└─────────────┘ └────────────────┘ │ Typist (1)   │
                     │             └──────────────┘
              ┌─────────────────┐
              │ Real Estate     │
              │ Analyst (1)     │
              └─────────────────┘
              ┌─────────────────┐
              │ Real Estate Data│
              │ Coordinator (1) │
              └─────────────────┘
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As shown in the table of organization, the Assessor's Department has 7.0 fulltime

equivalent and one position, the Project Analyst, is funded by Finance but assigned to

the Assessor's Department. The points, which follow, provide a discussion of the

information contained in the table of organization.

• The Assessor's Department has seven fulltime equivalents working in the Department. The Department has a three member Board, which has one vacant position. The Board members also serve as staff to the Department and provide management and oversight of daily operations.

• It should be noted that the Board of Assessors is staffed with the Department 's managers (i.e., the Assessor positions). There is not a separate, independent Board of Assessors in the City of Springfield.

• In addition to the fulltime personnel, there is one Financial Analyst assigned to the Department. This position is budgeted in the Finance Department; however, the staff person is 'on loan' to the Assessor's Department.

• There are summer interns and / or senior aides assigned to the Assessor's Department. These positions are part-time and are not funded through the Department's budget. They are mostly utilized for clerical and administrative support as well as providing customer service.

• The Assessor's Department has lost several positions, including staff assigned to the Excise Division (i.e., the Motor Vehicle Excise Assistant and the Senior Clerk Typist position). In addition, the Department has several vacant positions, including one Assessor, one Assistant Assessor, and one Property Inspector.

• Functions traditionally performed in-house with respect to excise have recently been outsourced to a private vendor.

The table, which follows, presents a summary of the funded authorized positions

for the current fiscal year, as well as the previous two fiscal years.

FUNDED POSITIONS/FTEs:	Adopted FY 04	Adopted FY 05	Proposed FY 06	% Change
Assessor (1 Assessor w/stipend for Chairman)	2.0	2.0	2.0	0%
Assistant Assessor (vacant 2/05)	1.0	1.0	–	-100%
Property Field Inspector (includes 1 vacant 4/05)	2.0	1.0	1.0	-50%
Real Estate Data Coordinator	1.0	1.0	1.0	0%
Administration (includes 3 vacant positions)	6.0	3.0	3.0	-50%
Total	**12.0**	**8.0**	**7.0**	**-42%**

Since fiscal year 2003 – 2004, the Assessor's Department staffing has

decreased by 42%. This includes the following vacant positions: Assistant Assessor,

one Property Field Inspector, and three administrative positions. Staffing reductions in

the Assessor's Department have impacted departmental operations, including:

decentralization of tasks as positions with responsibility were eliminated, increase of

backlogs and outsourcing of tasks (e.g., inspections, excise tax billing, etc.)

The section, which follows, presents the roles and responsibilities of staff

assigned to the Assessor's Department. It should be noted that the table is not

intended to provide a comprehensive listing of job duties as a job descriptions would but

rather shows the general roles and responsibilities of the various positions.

3.   ROLES AND RESPONSIBILITIES

The table, which follows, presents a summary of the roles and responsibilities of each classification and staff position in the Assessor's Department. This list of responsibilities is not intended to provide a comprehensive job description, rather, a brief summary of key job characteristics.

Unit / Position	No. of Positions		Responsibilities
	Auth	Current	
Board of Assessor's / Department Administration			
Assessor, Chairman	1.0	1.0	• Provides overall management and direction of the Assessor's Department. Note that the Assessor serves as both the Department manager and Chairman of the Board of Assessors. • Serves as the Chairman of the Board of Assessors and thereby researches, analyzes on abatement and exemption applications and determines the disposition of each application. • Performs sales validation, market research and appraisal of commercial industrial properties. • Provides oversight and guidance with respect to residential assessments. • Works with the Cole Layer Trumble system to set commercial and industrial valuations for the City. • Coordinates with other City departments. • Responsible for handling overvalue applications and abatements. • Represents the Department at Appellate Tax Board hearings. • Manages vendors, including contracts for personal property, cyclical inspections, and excise. • Oversees the 121As, TIFFs, PILOT, etc. • Works closely with the Department of Revenue to coordinate the certification of data and the tax rate recapture process.
Assessor	2.0	1.0	• Along with the Board of Assessor's Chairman, oversees and manages the daily operations of the Department. Note that the Assessor serves as the assistant Department manager, as well as a member of the Board of Assessors. • Works with the Cole Layer Trumble system to set values for residential values. • Supports the Chairman with sales validation, market research and appraisal of commercial industrial properties.

Unit / Position	No. of Positions		Responsibilities
	Auth	Current	
Assessor (continued)			• Provides support to the front counter staff, handles difficult issues, technical questions, and abatements. • Coordinates with other City departments to resolve issues. • Responsible for handling overvalue applications and abatements. • Represents the Department at Appellate Tax Board hearings. • Assists with the 121As, TIFFs, PILOT, etc. • Along with the Chairman, works closely with the Department of Revenue to coordinate the certification of data and the tax rate recapture process.
Project Analyst	0.0	1.0	• This position is a Finance Department position and is not funded through the Assessor's Department budget. • This position has been assigned to the Assessor's Department since May 2005. • Currently, the Project Analyst is responsible for special projects including processing returned mail and updating relevant account information to ensure addresses are corrected, developing a database for the income / expense for businesses, mixed use properties, apartment complexes, etc.
Real Estate Division			
Assistant Assessor	1.0	0.0	• This position is vacant but was previously responsible for conducting residential inspections, including new construction, alterations and additions, sale verifications, cyclical inspections, etc.
Property Inspector	2.0	1.0	• Previously, there were three FTEs assigned to property inspections. The City was divided into three sections with each staff person assigned to conduct all residential inspections. • There is one FTE assigned to property inspections. • This position is responsible for conducting residential inspections, including cyclical, construction, building permit, apartments, abatements, sales verifications. • Receives assignments from the Real Estate Section with respect to sales and building permits. • Due to the limited number of inspectors, cyclical inspections have been performed on a limited basis. • The City has contracted with a provided vendor to conduct approximately 7,000 cyclical inspections. • This positions also provides back up to the front counters and phones.

Unit / Position	No. of Positions		Responsibilities
	Auth	Current	
Sr. Real Estate Analyst	1.0	1.0	• Responsible for the analysis of residential sales to determine if they are valid. This process includes a review of all residential deeds, coding property sales, assigning certain sales for follow up and field inspection by a field inspector to collect information regarding the sale, review mortgages, multi-listings, neighborhood, etc. • Provides assistance with monthly deeds, including printing, reviewing of information, pull cards, etc. • Responsible for managing accounts payable. This includes maintaining an excel spreadsheet which documents account balances, reviewing invoices, and coordinating payment through the Auditor's Office. • Completes payroll worksheets weekly. • Manages the 121A's and Payment In Lieu of Taxes (PILOT) programs, including annual filings, tracking all payments to the City, and maintains an excel data file. • Processes all statutory exemptions, maintains applications, maintains files and coordinates with MIS to ensure clauses are applied to the proper taxpayer bills. • Maintains excel file on all of the City of Springfield tax takings and their dispensation. This includes ensuring all action taken by city departments are documented and posting deeds to the Assessor's records to remove them from the tax rolls. • Assists with processing overvalue applications. • Processes granted abatements for overvalue applications. • Maintains the betterment and special assessments.
Real Estate Analyst	1.0	1.0	• This position provides support to the Real Estate Division. • Provides assistance with respect to deed transfers. This includes print deeds of from Hampden County Registry of Deeds' disk, highlight all pertinent information, identify locations and parcel number, and enter data into sales file. • Yearly, this positions assists with assigning account numbers to new owners. • Responsible for parcel divisions and combinations. This includes sending information to the engineers to make the changes to the linen maps, pull field card and create an updated field card for affected properties, etc. • Issues supplemental tax bills for any new construction, as well as the June Assessments, which are assessments on properties, which were missed previously. • Completes the New Growth information sheet for the State.

Unit / Position	No. of Positions		Responsibilities
	Auth	Current	
Real Estate Analyst (continued)			• Responsible for quality control of the GIS data. • Assists with the maintenance of the CLT data (e.g., property cards) and building permits. • Responsible for the 30 day totals for the Overlay account activity.
Real Estate Data Coordinator	1.0	1.0	• Primarily responsible for the processing of deed transfers, including label each deed with street and parcel number, enter data on sales file monthly, arrange by plan number, post plans (by finding the metes and bounds), re-arrange them by grantee and assign account number, pull record cards, post new ownership and billing information, label and re-file. • Receive and process building permits. Creates a separate excel file to record permit information and then provides the building permit to the field inspectors to perform inspections. • Responsible for operating the postage machine for the Assessor's Department. • Assists with the Appellate Tax Board process by creating case files for each application, compiling the ATB petition, overvalue application and denial letter. • Process address changes for the bill file. • Provides customer service to the public at the front counter, as well as answers phones.
Personal Property			
Principal Clerk Typist	1.0	1.0	• There is one position responsible for all personal property in the City of Springfield. This position works closely with a private vendor, who is responsible for conducting the field verifications of personal property and valuations. • Responsible for receiving business certificates from the City Clerk's Office. Prepares and mails Forms of List to all new businesses and creates new accounts once form is returned. • Responsible for maintaining existing accounts, including annual mailings of Forms of List and letters. • Deletes all accounts for closed businesses. • Receives and researches business overvalue applications. • Provides customer service and front counter support to the public, including assistance with the appeal process, exemptions, and excise questions. • Answers the phones. • Assists with the processing of deeds, including print, reviewing deeds sorting by grantors, assigning new account number, changing ownership information, etc.

The section, below, provides a review of the data collected by the project team.

4. SUMMARY WORKLOAD AND SERVICE LEVELS

The table, which follows, presents the key workload and service level data collected during this project.

Characteristic	Description
Hours of Operation and Schedule	• Work hours are from 8:30 am – 4:30 pm, Monday – Friday.

Coverage Area	• Responsible for personal and real property appraisals for all residential, commercial and industrial properties in the City.
	• The Chairman of the Board of Assessor's is responsible for developing the commercial real estate valuations. One Assessor responsible for developing residential valuations.
	• There is a Field Inspector responsible for all residential inspections in the City, including inspections for cyclical, new construction, building permits, etc.
	• Personal Property discovery and verification is provided in the City via contract with RRC.
	• The City has a split tax rate. FY 2005 tax rates are:
	  – Residential: $17.51 per $1,000
	  – Commercial: $33.36 per $1,000

Training and Certification	• The Department does not maintain training records for staff. • The Assessor is required to graduate from a four-year college or university with major course work in public or business administration. The Assistant Assessor classification is required to graduate from high school. • Staff are not required to be MA Accredited Assessor's.
Workload and Service Levels	• The table, below, presents the FY 2005 real property parcels and personal property accounts, and total valuation.

Parcel Type	Parcel Count	Valuation
Residential	39,554	$4,450,517,500
Mixed Use Residential	298	$74,273,700
Mixed Use Other		$29,250,700
Commercial / Industrial	2,822	$1,119,139,800
Subtotal Real Property	**42,674**	**$5,673,181,700**
Personal Property	**3,683**	**$404,317,690**
Total	**46,357**	**$6,077,499,390**

• The Assessor's Department processes deed transfers. In 2004, the Department processed 6,683 deeds. For the first five months of CY 2005, the Department processed 3,287.
• The Assessor's Department is responsible for receiving applications for exemptions and for reviewing and granting exemptions when applicable. In 2004, the Department granted 1,631 exemptions and in the 2005 granted 1,504.

Characteristic	Description
Workload and Service Levels (continued)	• Property owners are able to file overvalue / abatement applications. In 2004, the Department received 713 applications; 2005, it received 877 applications. • Property owners are able to appeal the Board of Assessor's decisions on overvalued applications with the Appellate Tax Board. ATB case trends are presented in the table below.

Year	Total
2000	192
2001	264
2002	378
2003	190
2004	189
2005 (Ann.)	94

• Currently, the Assessor's Department outsource excise tax. This is performed by Kelley and Ryan, who are responsible for issuing bills and reviewing abatement requests. The table, below, presents the number of excise bills issued and the total valuation for two years.

Year	No. of Excise Bills Issued	Valuation
2003	121,776	$423,401,974
2004	116,373	$299,115,622

• This Department has recently experienced turnover with respect to the property inspector classification. The table, below, presents the number of inspections completed by month, by inspector for 2004.

Month	Inspect. 1	Inspect. 2	Inspect. 3
Jan.	328	2	74
Feb.	726	147	124
Mar.	756	175	232
May	489	179	171
Apr.	509	163	145
Jun.	299	68	114
Jul.	244		170
Aug.	10	38	209
Sept.	150		84
Oct.	79	29	54
Nov.	269	98	101
Dec.	207	52	145
Total	**4,066**	**951**	**1,623**
Ave. per Month	**339**	**95**	**135**

3.   COMPARATIVE SURVEY

As part of the management audit of the Assessor's Department, the Matrix Consulting Group compared current practices, staffing and operations in the Assessor's Department to other assessing operations in both the Massachusetts, as well as elsewhere. This document presents the preliminary results of the comparative survey. It should be noted that the comparative survey is used to identify issues for pursuit in later phases of this study and, not as an end-product analysis.

1.   COMPARATIVE SURVEY RESPONDENTS PROVIDED GENERAL INFORMATION ABOUT THEIR DEPARTMENTS.

The Matrix Consulting Group collected information from comparable agencies in New England. General information about the departments were collected, including budget, staffing, and workloads. The table, which follows, presents a summary of the information provided by the comparative agencies.

Characteristic	Bridgeport	Lowell	New Bedford	Newton	Spring.	Worces.
FY 06 Budget	$850,000	$551,591	$649,708	$1,120,009	$656,467	$608,768
Total FTEs	15.0	12.0	16.0	13.0	7.0	15.0
Taxable Parcels						
Real Property	34,500	24,406	25,016	26,411	42,674	44,137
Personal Property	3,300	1,113	1,926	2,847	3,683	3,200
Assessed Values						
Real Property (Bill.)	$6.4	$5.36	$5.4	$17	$5.7	$10.0
Pers. Property (Mill.)	$739	$96	$130	$194	$404	$336
Motor Vehicles (Mill.)	$499				$299	
No. Building Permits	2,500	1,764	2,507	1,850	950	–
Deed Transfers	2,000	4,063	3,113	2,700	6,500	7,000
Excise Bills	80,000	73,910	80,290	70,000	116,373	140,000

The points, which follow, present a discussion of the information provided in the table.

- The median number of full time equivalent positions of the surveyed agencies is 14. The City of Springfield has 7.0 authorized positions, or 50% fewer staff when compared to the other departments.

- The median number of real property parcels is 30,455 and the median number of personal property parcels is 3,023. The City of Springfield has 40% more real property parcels and 22% more personal property accounts when compared to the median. The chat, which follows, presents a comparison of the number of real property parcels and personal property accounts per FTE for each of the surveyed agencies.

Real Property Parcels and Personal Property Accounts per FTE
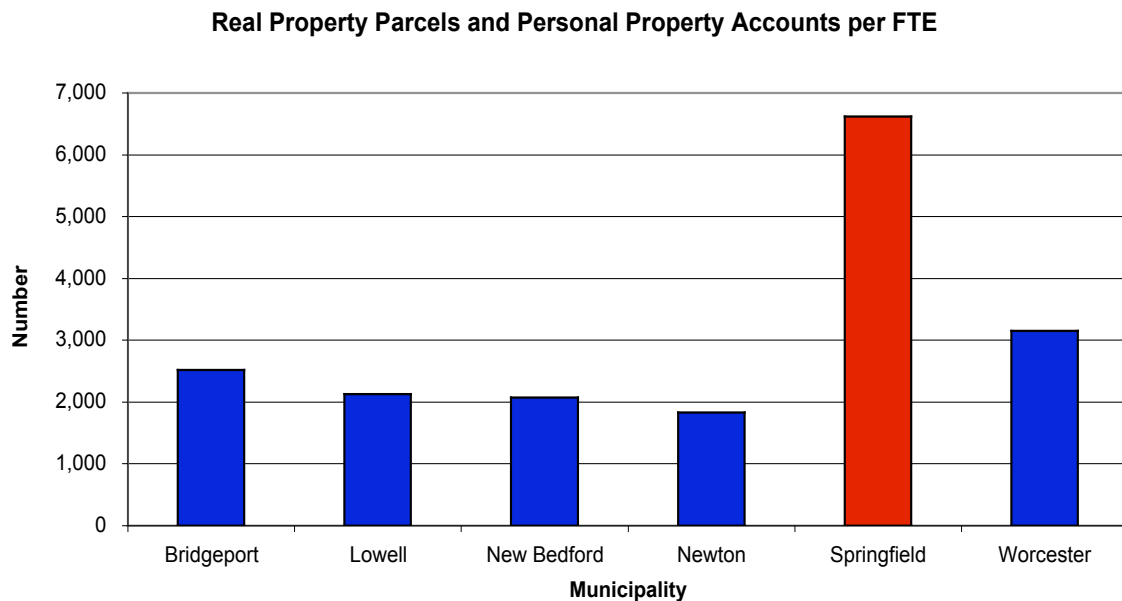
As shown in the table, the City of Springfield has the highest ratio of real property parcels and personal property accounts per full time equivalent. The City of Springfield has a ratio that is 180% higher than the median of the comparative agencies. This reflects total workload per fulltime equivalent. It should be noted that the City of Springfield has outsourced several aspects of workload, including personal property, cyclical inspections, etc.) Additionally, this does not reflect ability to complete work, meaning that there are significant backlogs associated with real property parcels which are not captured or reflected in the above chart.

- The City of Springfield's annual operating budget is $656,467. This is slightly higher than the median of $653,000. The chart, which follows, presents a comparison of the expenditures per FTE in each of the departments.

Expenditures per FTE
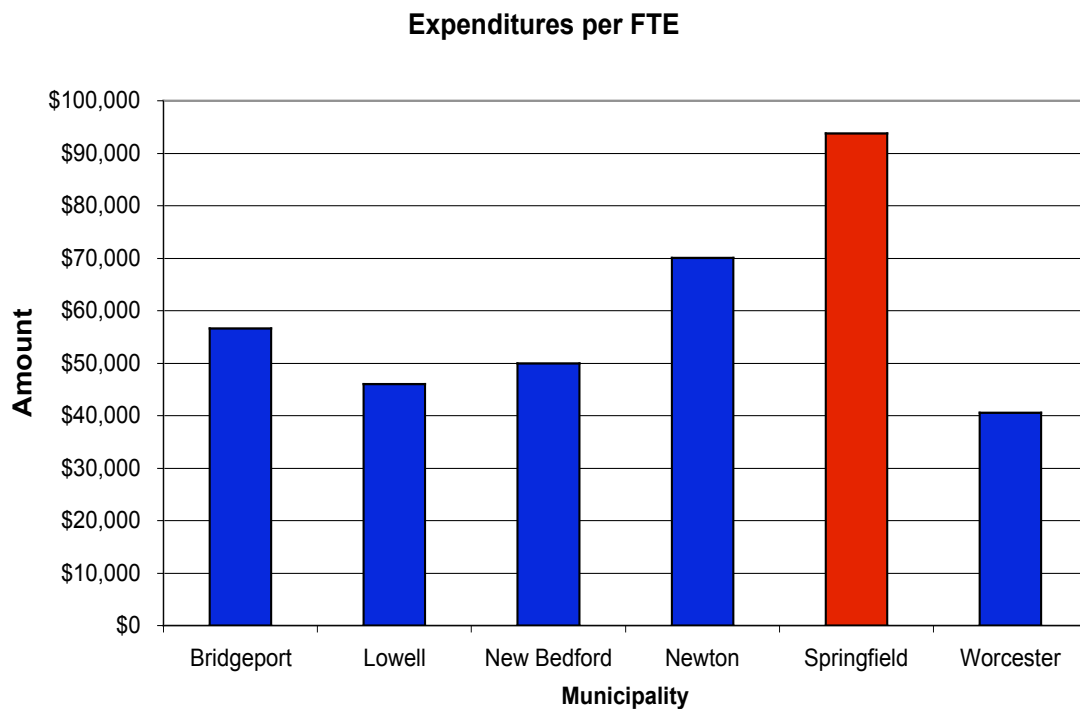
The City of Springfield has the highest expenditures per FTE of the compared agencies. In the City of Springfield, the ratio is approximately $93,000 per FTE, compared to the median of $53,322. This impact is due to the comparative lower number of authorized positions, as well as to the use of outside vendors to perform key departmental functions.

- Data were collected regarding the number of building permits received by each of the Assessor's Departments per year. The median number of building permits is 1,850; the City of Springfield has 49% fewer building permits per year. The chart, which follows, presents a comparison of the number of building permits per FTE for the comparative agencies.

Building Permits per FTE
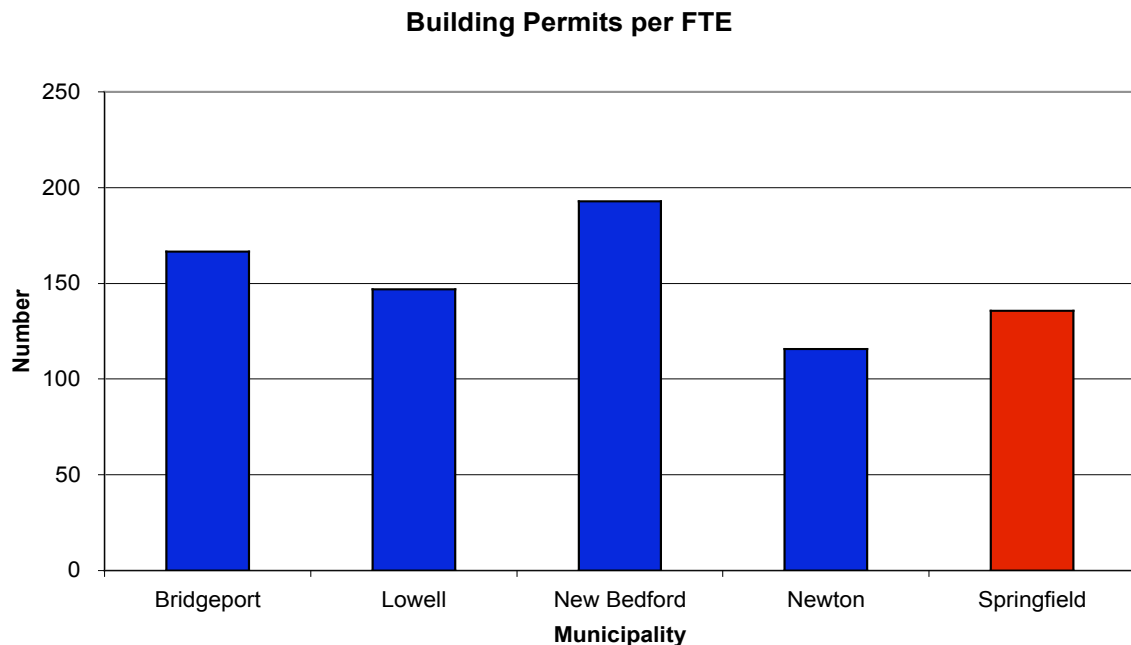
The City of Springfield receives approximately 950 building permits per year (based on 2004 data). This equates to 136 building permits per FTE, which is 8% lower than the median.

• The City of Springfield receives approximately 6,500 deeds to transfer yearly. This is 81% higher than the median of 3,588 of the comparative agencies. The chart presented below shows the comparison of deed transfers per FTE for the survey respondents. The City of Springfield, as discussed in the analytical chapters of this report, is unable to process this workload. In other words, due to manual processes and allocation of staff resources throughout the year, the City of Springfield has significant backlogs associated with processing of deeds.

Deed Transfers per FTE
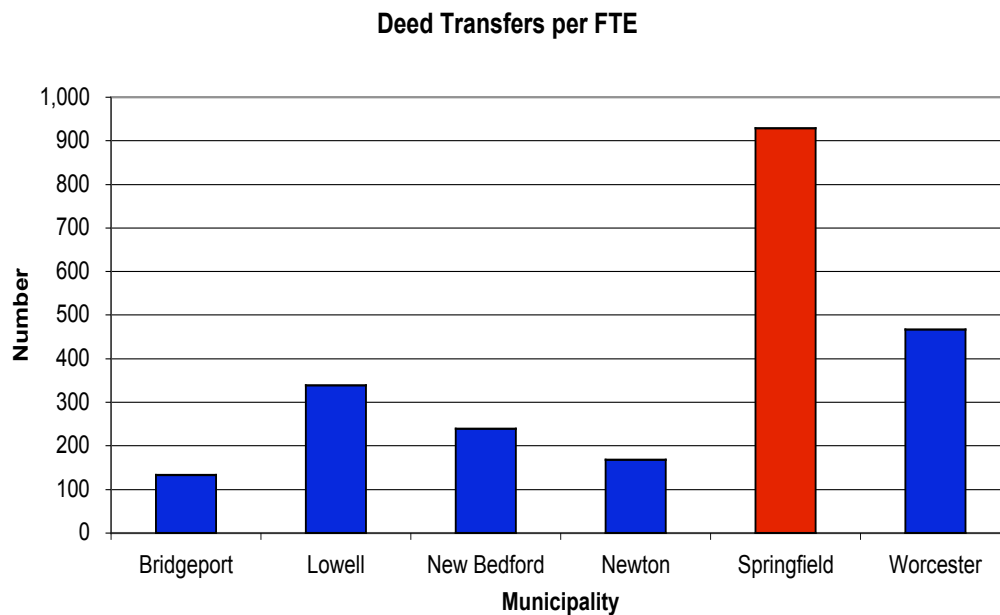
As the table shows, the City of Springfield has the highest ratio of deed transfers per FTE. The median number of deed transfers per FTE is 289 compared to 929 deed transfers per FTE in Springfield. Again, this does not reflect the backlog in processing of deeds resulting from the reallocation of staff from deed processing to other tasks, as well as the impact of manual processes.

- Additionally, the Matrix Consulting Group reviewed departmental expenditures as a percentage of collections. The benchmark for this measure is expenditures as 1.5% of collections. The chart, which follows, presents a comparison of the results and shows that the City of Springfield is the second lowest percentage of tax administration costs to collections.

Expenditures as % of Collections
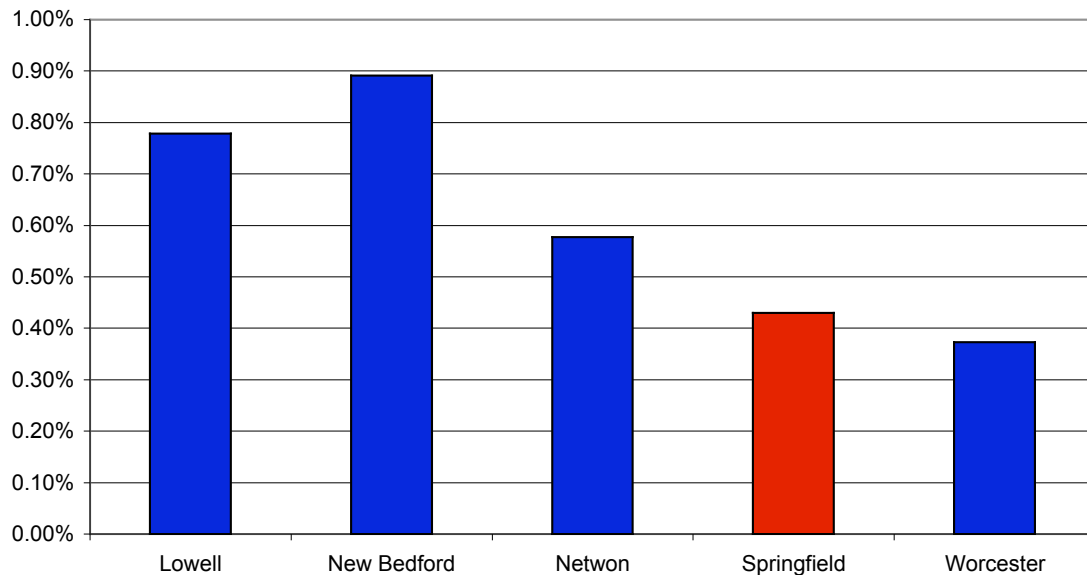
The section, which follows, provides a discussion of the organization and staffing of the comparative agencies.

2. DATA WERE COLLECTED REGARDING ORGANIZATION AND STAFFING OF THE ASSESSOR'S FUNCTIONS.

The Matrix Consulting Group collected data from the comparative agencies regarding staffing and organization of the various departments. The table, which follows, provides a summary of the information.

Number of Authorized FTEs	Bridgeport	Lowell	New Bedford	Newton	Spring.	Worces.
Separate Board of Assessors?	Yes	No	Yes	No	No	No
Board of Assessors	3	3	3	3	2	1
Department Staff						
Management	2	3	1	1	2	1
Professional / Para Professional	5	3	3	6	2	9
Clerical	8	6	7	5	5	5
Total	**15.0**	**12.0**	**13.0**	**16.0**	**7.0**	**15.0**
Use Temporary Staff?	No	No	No	No	Yes	No

The points, which follow, present a discussion of the information presented in the table.

- The Cities of Bridgeport and New Bedford have independent part-time Board of Assessors who are responsible for oversight, as well as handling the abatement process.

- All of the Boards of Assessors, with the exemption of Springfield and Worcester, have three member Boards.

- For those departments where the Board of Assessors members also serve as department staff, they are responsible for specific duties (e.g., commercial, residential, and departmental administration).

- The spans of control for management and supervisory staff varied among the surveyed agencies:

Municipality	Employees per Manager / Supervisor
Bridgeport	6.5
Lowell	3.0
New Bedford	10.0
Newton	11.0
Springfield	3.5
Worcester	14.0
Median	**8.25**

- The ratio of clerical to professional / paraprofessional staff varied among the surveyed agencies as well:

Municipality	Clerical to Professional / Paraprofessional
Bridgeport	1.6
Lowell	2.0
New Bedford	2.3
Newton	0.8
Springfield	2.5
Worcester	0.6
Median	**1.8**

- The City of Springfield is the only department, which utilizes temporary labor. Fiscal Year 2006 is the first year the Department has employed temporary labor to assist in processing work.

Additional data were collected from the comparative agencies regarding general management of the surveyed departments. The points, which follow, provide a discussion of this information.

- Departments were asked to provide information regarding educational and training requirements of staff. Many cities require staff to have a college degree (e.g., Lowell, Newton, Worcester, etc).

- Many Assessor's Departments require staff to receive state licensing and certifications, such as Massachusetts Assessors Association certification and licensing, including Newton, New Bedford, Lowell, and Bridgeport.

- The City of Springfield does not require staff to have bachelor degrees nor does it require staff to be certified by MAA. The City of Springfield only requires the Chairman to have a bachelor's degree.

- With the exception of the City of Springfield all the surveyed departments have formal processes for monitoring and evaluating work, including routine staff meetings, establishment and monitoring of work targets, weekly statistical reports, analysis of staff activities, etc.

The section, which follows, presents a discussion of the information collected regarding services.

3. **THE COMPARATIVE AGENCIES PROVIDE INFORMATION REGARDING THE SERVICES PROVIDED BY THEIR DEPARTMENTS.**

As part of the comparative survey, the Matrix Consulting Group collected data regarding the scope of services provided by each department, including outsourcing of work tasks, information systems utilized and use of GIS. Additionally information was collected regarding workload levels and processes, such as transferring of deeds, cyclical inspection program, abatement applications, etc. The table, which follows, provides a summary of the information regarding outsourcing.

Municipality	Outsourced Services?	Cost of Contracted Services
Bridgeport	Limited personal property auditing	
Lowell	Revaluations Interim Revaluations	$150,000 $20,000
New Bedford	No	

Municipality	Outsourced Services?	Cost of Contracted Services
Newton	No	
Springfield	Excise Cyclical Inspections Personal Property	$236,000
Worcester	No	

As shown in the table, most agencies provide services in-house. The City of Springfield contracts with three vendors to provide cyclical inspections, personal property valuations, and excise tax. The City of Lowell outsourced revaluations and interim revaluations for a cost of $170,000.

Additional information was collected from the comparative agencies. The points, which follow, provide a brief discussion of the results.

- A variety of information systems are utilized, such as OASIS, Mapper, Vision, Patriot, etc. Most departments utilize a geographic information system to maintain and update the mapping system.

- Most departments make assessment data available to the public via the website, including the Cities of Bridgeport, Lowell, Springfield, Newton and Worcester.

- While most of the responding departments do not provide laptops to field personnel, however the City of Bridgeport will provide laptops once the GIS implementation is complete.

The table, which follows, presents general workload comparisons.

Municipality	Number of Field Inspections	Cyclical Inspections Program	Cycle Inspection (years)
Bridgeport	750	–	–
Lowell	2,800	–	–
New Bedford	6,897	–	9
Newton	7,000	7,000	5
Springfield*	7,648	2,897	11
Worcester	6,000	6,000	9

* Based on 2004 data provided by the Department.

As shown in the table, based on the 2004 data, the City of Springfield is on track for an eleven year cycle. This is not in accordance with State standards of a maximum

of a nine year cycle. It should be noted that the City of Springfield has recently experienced significant turnover with respect to the Inspector classification.

Data were collected with respect to abatements and appeals. The table, which follows, provides a summary of the abatement and appeals data provided by the collective agencies.

Municipality	Number of Appeals of Assessments	Number Resulting in Reduced Assessment	Number of ATB Cases (2004)	ATB Cases As % of Parcels
Bridgeport	400	–	50	0.13%
Lowell	400	25%	55	0.22%
New Bedford	422	–	26	0.10%
Newton	714	55%	36	0.12%
Springfield	713	16%•	189	0.41%
Worcester	450	50%	11	0.02%

• Data based on a sample of cases for real property parcels and personal property accounts.

The City of Springfield has a higher significantly percentage of the ATB cases to parcels compared to the surveyed agencies. Taxpayers are able to appeal assessments through the abatement process. The Board of Assessors (i.e., the Assessor/Chairman and the Assessor) are responsible for reviewing all abatement applications within ninety days and making a determination (i.e., to deny or grant an abatement). If a decision is denied or deemed denied (meaning a default denial) the taxpayer is able to appeal to the Appellate Tax Board. The benchmark for appeals is 0.5% of real and personal property accounts. In 2005, appeals represented 3.8% of real and personal property accounts, while ATB cases represented 0.41% of accounts. This is significantly higher than the comparative agencies and indicates issues with (a) the quality of valuations and (b) ability to process resolve abatements (e.g., due to the high number of cases set on the ATB docket).

4.   DIAGNOSTIC ASSESSMENT

While the study of the Assessor's Department is designed to provide a comprehensive analysis of operations, organization and staffing, this report represents an important step for the project team to report its preliminary findings and issues. In order to make the assessments of operational strengths and improvement opportunities, the project team developed a set of performance measures called "best management practices" against which to evaluate the Assessor's Department. These performance measures comprise the main thrust of this diagnostic assessment.

The measures utilized have been derived from the project team's collective experience and represent the following ways to identify departmental strengths as well as improvement opportunities:

•   Statements of "effective practices" based on the study team's experience in evaluating operations in other agencies or "industry standards" from other research organizations.

•   Identification of whether and how the Assessor's Department meets the performance targets.

•   A brief description of potential alternatives to current practice.

The purpose of the diagnostic assessment was to develop an overall assessment of the Assessor's Department. Detailed analysis of the issues identified here was conducted following the completion of the Diagnostic Assessment and lead to the development of the final report. It should be noted that every function is not covered in this report.

1.   INTRODUCTION

The Assessor's Department consists of 7.0 full-time equivalents. The Assessor's

Department is charged with the assessment of all real and personal property in the City

of Springfield, and the issuance of excise tax bills, as well as the processing of

abatements and exemptions. Further, the Department ensures the continuous update of

property valuations through analysis of sales and the inspection of new and altered

properties, and coordinates with the Massachusetts Department Revenue for the

triennial certification of these values. The Department's decisions are subject to appeals

by applicants to the Boards of Assessors, consisting of two Assessors, who also serve

as staff in the Department, and ultimately to the Appellate Tax Board. The fiscal year

2005 - 2006 budget for this Department is $656,467.

2.   DIAGNOSTIC ASSESSMENT FINDINGS

The Assessor's Department provides a variety of services given its resources.

There are opportunities for improvement, however. These departmental strengths and

improvement needs are demonstrated in the detailed Diagnostic Assessment, which

follows:

Best Management Practice	Strength	Improvement Opportunity
1. Administration, Management and Organization		
The Assessors Department formally plans and schedules work.	There are certain State requirements that necessitate the completion of work by specific time deadlines, such as setting the tax rate, processing abatements and Appellate Tax Board.	Work is not formally scheduled and planned. The Department does not have any formal management systems in place to establish, document and monitor performance of the Department. Given that significant responsibilities must be completed based on State deadline requirements this is a significant issue.
Tax administration is less than 1.5% of tax collections.	Tax administration is less than 1.5% of tax collections. For 2004, tax administration was approximately 0.43% of collections (e.g., based on 2004 operating budget and 2004 collections).	Although tax administration is less than the benchmark, this does not reflect issues with productivity and the Department's ability to meet workload deadlines and eliminate significant backlogs.
The Assessors Department utilizes a performance based budgeting process.	The City of Springfield has recently developed a performance based budgeting process in which the Assessor's Department is participating.	There are opportunities to expand the performance monitoring of the Department, including the establishment of monthly performance plans for each of the programs and personnel in the Department and tracking the meeting of these goals (or not).
The Assessors keep current with legislative changes that affect their Department.	The Assessors attend annual seminars presented by the MAAO, as well as the Department of Revenue. Staff check DOR's website daily updates and notices.	The Assessor's Department does not have a formal process in place for disseminating changes in legislation to staff.
Technical staff receive adequate training and are, when necessary, certified by the MAAO.		Requirements for staff positions in the Assessor's Department do not include technical training and skills needs. The Assessor's Department does not have a training program for employees and training received by technical staff is limited.

Best Management Practice	Strength	Improvement Opportunity
Employees in the Department are cross-trained.		There is limited cross training in the Department.
There is adequate separation of duties to ensure that proper oversight is provided to the Department.	Because the Board of Assessors is staffed with the Department's managers informal meetings and case reviews occur on a frequent basis.	The Assessors serve as staff (e.g., manage and direct daily operations, set valuations, etc.), as well as serve as the Board of Assessors (e.g., review overvalue applications, etc.) Additionally, there are only two Assessors, meaning that abatements are decided on a consensus basis. Another approach taken by other agencies in the State is to create a separate Board of Assessors whereby members of the Board of Assessors are independent and do not serve as staff in the Department and Department managers do not serve as members on the Board and are responsible solely for the administration and management of Department programs.

2.   Work Processes and Workload

Best Management Practice	Strength	Improvement Opportunity
The Assessors Department utilizes a geographic information system to document parcel size, information, location, as well as to make changes to parcels.	The Assessor's Department utilizes a geographic information system to link parcels to its history, including ownership, descriptions, abatements and exemptions, etc.	There are opportunities to enhance the GIS usage of the Assessor's Department. This has not been done due to previous concerns of data integrity and quality. Personnel still utilize manual property cards, as well as linen maps.
All parcel splits and combinations noted on maps within one month of a deed's recordation.	The Department tries to process parcel splits and combinations within one month of deed recordation. This involves coordination with the Department of Public Works.	As noted, the Department does not formally track and monitor performance and workload data. The Department was not able to provide the project team with data, which indicate processing times and the extent of the backlog.

Best Management Practice	Strength	Improvement Opportunity
The Assessor's Department updates ownership and legal description information within 30 days of a transfer being recorded.	While this data is not documented, the Assessor's Department estimates that deeds are entered within thirty and sixty days.	The Assessor's Department does not formally track and monitor data performance data. Interviews with staff and observance of processes indicate that while ownership data is entered within 60 days (and not within the 30 day benchmark), legal data is not updated until April (meaning sales occurring between July and April of the following year are not updated).
Are staffing levels in the following ranges: • Jurisdictions with fewer than 10,000 parcels=1 appraiser/1,000-1,500 parcels • 10,000 to 20,000 parcels = 1 appraiser to 2,500-3,000 parcels • More than 20,000 parcels = 1 appraiser to 3,000-3,500 parcels		The City of Springfield has 43,000 real property parcels. The Assessor's Department has several employees who perform professional / para-professional and technical functions for the Department. The ratio of these staff to parcels is 1 to approximately 10,750 parcels.
Appeals as a percentage of real and personal property assessments are less than 0.50%?	Approximately 0.4% of real and personal property assessments are filed with the Appellate Tax Board.	Taxpayers can file an overvalue application with the Assessor's Department to contest the valuation of their real and / or personal property. In 2005, the Department received 877 overvalue applications, meaning that real property overvalue applications accounted for 2% of all real property parcels. Additionally, there were 65 overvalue applications for personal property, which represents 1.8% of the 3,683 accounts. Combined, overvalue applications account for 3.8% of total real and personal property assessments. As noted in the comparative survey, the number of appeals and abatements for the City is higher than comparison agencies. This indicates issues with valuations, as well as management of the abatement process.

Best Management Practice	Strength	Improvement Opportunity
The cyclical inspection program in the City meets State requirements.	The Department is in the process of contracting with a private vendor to perform cyclical inspections to reduce the backlog.	The Assessor's Department has experienced significant turnover of property inspection personnel. This has impacted the number of in-house, cyclical inspections being performed. In 2004, the Assessor's Department inspected approximately 2,897 cyclical inspections.
There is a formal process in place to schedule, track, and document the cyclical program.	Inspectors are responsible for scheduling and documenting inspections of properties located within their inspection zone in the City of Springfield. Inspectors have created a list of inspections completed.	The Department does not have a formal process for monitoring the cyclical inspection program. While the inspectors keep a log of their inspections, data are not kept to assist in the management of the inspectional program (e.g., percent complete, backlog, number completed, scheduled, missed, etc.)
The Assessor's Department conducts physical inspections of properties that have been issued a building permit.	The Assessor's Department conducts physical inspections of properties that have been issued building permits. New construction is inspected once a certificate of occupancy is issued. For building permits, the inspectors try to complete all inspections prior to the physical status date in June.	While the Department inspects properties that have been issued building permits, it does not track the inspection rate (e.g., the percentage of properties with building permits that have been inspected). It is unclear how successful the Assessor's Department is in completing these inspections.
The Assessor's Department conducts inspections of properties, which have been issued a building permit within one month.		The Assessor's Department maintains a list of building permits received from the Code Enforcement Department. This list does not provide sufficient information to track and monitor performance of the inspectional program in terms of turnaround times and other key indicators.

Best Management Practice	Strength	Improvement Opportunity
Inspectors have appropriate technology (e.g., digital camera, hand held computers).	Inspectors have been provided digital cameras.	There are opportunities to enhance the equipment and resources provided to field inspectors, such as laptops / handheld computers, cell phones, etc., which would improve the efficiency of field operations.
Property inspections production rates are meet established benchmarks: **Table:** <table><tr><th>Property Type</th><th>Appraisal of New Construction</th><th>Field Canvass</th></tr><tr><td>Sngl. Fam.</td><td>8 to 10</td><td>16 to 20</td></tr><tr><td>Apartments</td><td>2 to 4</td><td>5 to 10</td></tr><tr><td>Commercial</td><td>2 to 4</td><td>5 to 10</td></tr></table>	The following table provides the number of inspections completed by inspector in 2004. <table><tr><th>Property Inspector</th><th>No. of Inspections</th></tr><tr><td>1</td><td>4,628</td></tr><tr><td>2</td><td>1,137</td></tr><tr><td>3</td><td>1,883</td></tr><tr><td>Total</td><td>7,648</td></tr></table> Some of the discrepancy in workload for inspectors was impacted by leave time usage. Additionally the type of properties inspected were not available (e.g., commercial, apartments, condos, etc.)	The number of inspections performed per day fluctuated significantly among the three inspectors in 2004 – the number of inspections per inspector per day ranged from 5 – 18. Assuming staffing availability of 85%, meaning an annual number of work days of 221 per inspector for a total of 663 for the three property inspectors in 2004, then the Assessor's Department did not meet this target. The project team assumed the following: 130 new construction, 7% of the remaining inspections were commercial and the remaining 93% were residential (based on inspectional and parcel data provided by the Department). Using the average number per day, the number of inspections completed in 2004 should have only required approximately 389 days or 1.8 FTEs.
The Assessor's Department has a program to routinely collect income data for apartment buildings, retail stores, office buildings and other commonly leased or rented properties.	The Project Analyst has recently developed a program to collect and track income and expense reports for relevant businesses.	
The Assessor's Department reviews, confirms and maintains sales data.	The Assessor's Department has a program in place to monitoring sales and to validate residential sales in the City.	

Best Management Practice	Strength	Improvement Opportunity
The Assessor's Department utilizes three approaches to value in appraising commercial properties: (1) income approach, (2) sales comparison approach and (3) cost approach.		The Assessor's Department has not previously used multiple approaches to appraising commercial properties. This is evidenced by the newly implemented income and expense data collection program.
The Assessor's Department employs several methods to discover taxable personal property, such as business certificates, sales tax permits, telephone directories, chamber of commerce directories, etc.	The Assessor's Department receives business certificates to identify taxable personal property, as well field inspections to verify personal property listed.	There are opportunities to more proactively identify taxable personal property, such as chamber of commerce directories, etc.
3. Information Technology		
The Assessor's Department uses a Geographic Information System (GIS).	The Assessor's Department utilizes a geographic information system.	Use of GIS is limited in the Department. Personnel still maintain paper documents, as well as alter linen maps. This is done in part because of a lack of confidence in the GIS data. With that said, there are issues with the quality of the linen maps, meaning that the physical quality of some of the linen maps are poor. The Department should work with GIS to immediately begin utilizing the system.
The Assessors Department maintains data security and integrity, including an audit trail of changes in records that affect assessment.	Changes made in their automated information systems, such as Mapper and CAMA provide an audit trail.	

Best Management Practice	Strength	Improvement Opportunity
The information system utilized by the Department allows for computerized records which document the history and current information of the property, including ownership, description of improvements, sketch of structures, zoning, etc.	The Assessor's Department is able to use its Universe system to store information that is contained on the property cards.	The Assessor's Department has paper property cards, which captures all historical and concurrent information associated with each parcel. All information is captured electronically except for property sketches. The system has the capability to store this information electronically, but only 5,200 properties have been sketched in the system. Property sketches do not require significant technical skill and can be performed by any staff person with minimal computer skills.
The Assessors Department has computerized maps – computerized polygon maps integrated with the computerized mass appraisal assessment system.	Data generated from the CAMA system is integrated with the GIS systems and allows for computerized maps.	
The information system provides query / reporting tools to allow users to work independent of programming personnel in addressing the needs of the Department.	Staff are able to use some limited modules to track some data, such as overvalue applications and Appellate Tax Board cases.	The Mapper system used by the City is limited. Staff are unable to generate management reports to effectively schedule, plan, and track work.
The Assessors' system allows for integration with other systems whenever possible.	The Assessors' system allows for sharing of information and integration with the collector's information (e.g. the Plan File).	The Assessor's Department still receives hard copy data from the Clerk's Office and Code Enforcement. The City does not have a citywide permitting system, which integrates multiple departments.
4. Coordination and Communication with Other Departments		
Copies of building permits are given to the Assessor to identify properties which will change.	The Assessor's Department receives copies of all building permits.	

Best Management Practice	Strength	Improvement Opportunity
The Assessor periodically meets with the Treasurer / Collector's Office to review issues in the current process.	The Assessor's Department meets with the Treasurer / Collector's Office to review issues as they arise.	There has been recent meetings between the Assessor and the Treasurer / Collector. These should be regular and self-initiated.
The Assessor works with the City Solicitor's Office to ensure that there is a consistent interpretation of new laws and regulations.	The Assessor's Department reviews legal questions and / or issues with the City Solicitor's Office, as necessary.	
The Department works with the City Clerk to ensure that business certificates are provided in a timely manner.	The City Clerk's Office forwards business certificates to Assessor's Department monthly.	The business certificates are provided to the Assessor's Department in hard copy.
The Department periodically meets with GIS staff to identify and correct errors, such as lot lines and parcel divisions.		The Assessor's Department does not formally meet with GIS personnel to identify problems in the quality of the data.
5. Public Education and Customer Service		
The Assessor's web site is content driven and provides useful information regarding property dimensions, location, values, etc.	The Assessor's website provides some information with respect to property listings. Data are updated twice yearly. It contains a FAQ sections for taxes and general operations. Seasonally, information is added, such as abatement and exemption applications during the filing seasons.	The website does not provide detailed information regarding processes in the Department, such as purpose and goals of assessments, State requirements, statutory exemptions and abatement files income and expense forms, etc.
The Department periodically conducts surveys to determine how the public perceives the functions it performs.	The Department has not conducted surveys.	
The Assessor's Department has a public relations program to educate the public regarding the importance of the property tax.		The Assessor's Department has not developed a formal public education program regarding property tax.
Front Counter staff receive customer service training annually.		Front counter staff do not receive customer service training.

3. A REVIEW OF THE DIAGNOSTIC ASSESSMENT REVEALS SEVERAL KEY ISSUES WITH RESPECT TO THE ASSESSOR'S DEPARTMENT.

The Matrix Consulting Group reviewed the results of the diagnostic comparison. This section presents a review of the key issues resulting from the "best practices comparison." The chapter, which follows this one, presents the analyses of these key issues and recommendations associated with each analysis.

(1) There Are Significant Issues with the Overall Management of the Assessor's Department.

The diagnostic assessment, or "best management practices," were developed by the project team and are based on industry benchmarks, as well as comparative data and based the project team's experience with other agencies. A review of the comparison of the performance of the City of Springfield's Assessor's Department to these "best management practices," clearly indicates that there are issues with the overall management of the Assessor's Department.

(1.1) There Is a Lack of Formal Planning and Scheduling of Work in the Assessor's Department.

The Assessor's Department has several key programs, including inspections, real estate (e.g., deed transfer, parcel changes, etc.), and personal property. While programs have annual deadlines imposed by the State, workload associated with these programs can performed on an ongoing basis to minimize the impact of the State deadlines (e.g., consistent performance throughout the year will reduce the need for overtime / "crunch" time immediately proceeding the deadline.) The Assessor's Department does not formally plan and schedule work to ensure that work is completed in a timely manner. The Department does not proactively manage its key programs and activities.

(1.2)   There Is a Lack of Formal Management Reporting and Monitoring of Performance.

There are additional impacts resulting from the lack of planning and scheduling of work to be performed. Specifically, the Assessor's Department's does not formally track and monitor workload, as well as performance. The management team does not have a system in place to access program performance, staff performance and resource allocation (e.g., staff, time, equipment, etc.)

(1.3.)   There Is No Independent Oversight of the Assessor's Department.

The Board of Assessors and the Department are staffed with the same personnel, meaning the Chairman and the Assessor also serve as the Department's managers.   As such, the managers responsible for setting valuation are also responsible for reviewing abatement applications of those same assessments.   This lack of independent oversight is also reflected in the number of abatements and Appellate Tax Board cases which are comparatively higher than the benchmarks as well as the diagnostic assessment targets.

(2)   There Are Issues with Respect to the Department's Ability to Effectively Handle Its Current Workload.

The review of the "best management practices" clearly indicates that there are issues with the Department's ability to effectively management and process its current workload. This is impacted by the lack of formal management systems, as well as current processes, staffing, equipment and technology.

(2.1)   Department Does Not Meet Best Practice Targets with Respect to Workload Processing.

The Assessor's Department has three key programs, including real estate, personal property and field inspectional program. As noted in the previous section, the

management team in the Assessor's Department does not have formal management systems in place to plan and schedule work, as well as monitor performance. Because of a lack of proactive management, staff are performing work based on shifting priorities and deadlines. This has resulted in backlogs in several programs, for example:

- Real Estate Division:

    – Deed transfers are not occurring within thirty days, which is the benchmark standard. The Department is able to enter initial ownership data into the system within sixty days of receipt.

    – Property sketches have only been completed for 5,200 properties. The City has over 40,000 real property parcels. These are not done at the time of inspection.

- Inspectional Program:

    – The cyclical inspection program is on an eleven year cycle, which is **not** in accordance with State requirements.

    – Low and varied productivity levels of inspectors.

    – Building permits and sale verifications are not all being inspected and the turnaround time for inspections is not monitored.

- Abatements Applications:

    – The Board of Assessors is responsible for reviewing all abatement applications.

    – A sample of abatement applications filed with the Department revealed that approximately 50% of abatement applications were deemed denied, meaning a decision by the Board of Assessors (i.e., Department managers) was not made.

Overall, there are issues with the Assessor's Department's ability to meet benchmarks and best practices with respect to workload, productivity and performance targets.

(2.2) Reduction in Staffing Has Resulted in Over Decentralization of Tasks.

As noted in the descriptive profile, the Assessor's Department has experienced a decline in the number of authorized positions in recent years. As a result, a variety of tasks have been reassigned to remaining personnel.   This decentralization of work tasks and responsibilities has, for example, meant that the Department uses paraprofessional and professional personnel to perform clerical duties. This has further impacted staff's ability to complete their main responsibilities (i.e., as a result of shifting priorities / focus etc)

(2.3) Resources Utilized by the Assessor's Department Could Be Enhanced.

The Assessor's Department could enhance the type and utilization of resources available to personnel assigned.   As discussed in the diagnostic assessment, the Assessor's Department could enhance the equipment, technology and other resources available to staff, such as:

•   Use of the geographic information system is limited. Staff still refer to and use the linen maps (which are in poor condition). This also impacts processing times for deed transfers.

•   Use of equipment in the field for the inspectional program is limited. Field inspectors have access to digital cameras, but do not use computers or handhelds in the field to facilitate the collection of data, as well as eliminate the duplication documentation (e.g., in the field and then again at the office into the information system).

•   The City of Springfield does not have an automated permitting system. As a result, the Assessor's Department receives hard copies of all building permits and business licenses.

There are opportunities to enhance the use and management of resources provided to Assessor's Department personnel.

5.   ANALYSIS OF THE ASSESSOR'S DEPARTMENT

As part of the independent study of the Assessor's Department, the Matrix Consulting Group reviewed general operations, staffing, workload and services levels. This chapter presents staffing and operational recommendations developed as a result of the independent study.

1.   THE MATRIX CONSULTING GROUP REVIEWED WORKLOADS AND SERVICE LEVELS OF THE ASSESSOR'S DEPARTMENT.

The Matrix Consulting Group reviewed the workloads and service levels of the Assessor's Department. The Assessor's Department is organized into three sections: Administration, Real Estate and Personal Property. The following points briefly highlight the key functions of the divisions.

- **Administration**: This Division is responsible for the general management and direction of the Department. Additionally, this Division provides establishes the valuation, coordinates Department activities with vendors, and handles all abatement and Appellate Tax Board cases.

- **Real Estate**: This Division is responsible for processing all deeds received by the Department, reviewing and verifying all sales, processing building permits, reviewing all lot changes, property inspections, etc.

- **Personal Property**: This Division is responsible for all personal property accounts in the City, including coordinating with the vendor for field inspections, performing data entry, and handling abatement applications.

The Assessor's Department is staffed with 7.0 fulltime equivalents. In recent years, the Department has experienced significant reduction in staffing (from a high of 27 in the late 1980's).   Since fiscal year 2004, the Department has lost five positions (i.e., excise staff, property inspectors, clerical staff, etc.)

As noted in the end of the previous chapter, the diagnostic assessment identified several key issue areas. The points, which follow, provide a brief summary of the significant issues in the Assessor's Department.

• Management systems, including planning, scheduling, workload and performance monitoring are inadequate.

• Departmental workload is not processed and completed in a timely manner. Several key programs have ongoing backlogs (e.g., real property and inspectional program).

• Available resources, such as the geographic information system and sketching component of the CAMA, are underutilized.

• Some elements of available equipment and technology are inadequate to meet the needs of the Department and its staff, such as use of laptops / handhelds by field inspectors, electronic sharing and transfer of data between City departments, etc.

The sections, which follow, provide a discussion of the staffing, workload levels and resource needs of each function of the Department.

(1)   The Matrix Consulting Group Reviewed the Assessor's Department's Inspectional Program.

As previously discussed, the Assessor's Department has experienced significant reduction in personnel. Originally, the Department had three property inspectors assigned to handle inspections in one of three geographical zones in the City. At the time of the study, the Department had one property inspector. The data, presented below, shows the total number of inspections completed in 2004 by each Inspector when staffing level were at three property inspectors.

Type of Inspection	Inspector 1	Inspector 2	Inspector 3	Total	Percent of Total
Abatements / ATB	11	18	15	**44**	**1%**
Cyclical	2,299	311	287	**2,897**	**38%**
Other	0	1	236	**237**	**3%**
Permit	391	89	266	**746**	**10%**
Photo	102	24	15	**141**	**2%**
Requested	14	17	102	**133**	**2%**
Sale 1st	688	360	373	**1,421**	**19%**
Sale 2nd	248	176	399	**823**	**11%**
No Reason Noted	875	141	190	**1,206**	**16%**
Total	**4,628**	**1,137**	**1,883**	**7,648**	**100%**
Percent of Total	**61%**	**15%**	**25%**	**100%**	

The City of Springfield has the following mix of parcels (e.g., residential and commercial.

Parcel Type	Parcel Count	Percent of Total
Residential	39,554	93%
Mixed Use Residential	298	1%
Commercial / Industrial	2,822	6%
Total Real Property	**42,674**	**100%**

The section, which follows, provides a brief discussion of the 2004 inspectional program.

(1.1) Last Year, the Inspectional Program in the Assessor's Department Did Not Meet Industry Benchmarks.

In the past year, the Assessor's Department experienced a significant reduction in staff – from three property inspectors to one. To evaluate the staffing needs for this function, the project team first analyzed base inspection related workloads. The table, which follows presents the annual estimated inspectional workload for the Assessor's Department, including: cyclical inspection program, new construction, sales verification inspections, building permit inspections and miscellaneous inspections (e.g., abatement, Appellate Tax Board, etc.)

Type of Inspection	Source	Annual Estimate
Cyclical Inspection (33,489 properties at 9 year cycle)	Total of 33,489 cyclical inspections on a 9 year cycle	3,721
New Construction	Completed 2004 inspections	130
Sales Verification	Completed 2004 inspections	2,244
Building Permits	Building permit database for 2004	898
Miscellaneous	Completed 2004 Inspections	1,761
Total		**8,754**

The next step was to place these workloads in the context of expected performance for inspections. This the project accomplished by comparing performance against 'best practice' benchmarks. The table, which follows, presents benchmark data for an assessor's inspectional program.

Property Type	Appraisal of New Construction	Field Canvass
Single Family	8 to 10	16 to 20
Apartments	2 to 4	5 to 10
Commercial	2 to 4	5 to 10

While adequate data of total required inspections are not maintained, the Matrix Consulting Group was able to review actual inspections completed and, based on certain assumptions, determine the inspectional staff's ability to meet the benchmark targets. Based on a review of the data, the inspectional program last year did not meet performance targets. The table, which follows, presents a summary of the data.

Type of Inspections	Benchmark (Ave.)	No. of Inspections Completed	Number of Staff Days Required	Number of Staff Days
Field Canvas – Residential	18	6,992	388	–
Field Canvas – Commercial	8	526	66	–
New Construction	5	130	26	–
Total	**–**	**7,648**	**480**	**624**

The points, which follow, present a discussion of the information, as well as assumptions developed by the project team.

•	The project team used the average of the benchmark range for each inspection type.

- The number of inspections completed by the property inspectors were provided by the Assessor's Department.

- The number of staff days required was developed by taking the number of inspections and number of inspections per day.

- Actual staff days were developed with the following assumptions:

  – Assumption of 37.5 hours per week for one year.

  – Availability rate of 80%, meaning 10.4 weeks or 390 hours per year for training, vacation, leave time, administrative / office time, etc.

  – Assumption of three inspectors, as was the case in 2004.

As shown in the above table, comparing the number of inspections actually completed in 2004 versus the benchmark standard (or the number which should be completed) only 87% of the inspections were performed. Moreover, inspection staff completed the 7,648 inspections in 624 days when the benchmark target suggests that this total should have been completed in 480 days. These findings point to a management issue in inspectional services when staffed at three as it was last year.

(1.2) The Assessor's Inspection Program Requires Three Staff Performing at Higher Levels of Productivity and Management.

The project team developed an analysis of the number of staff required to handle expected workloads at appropriate levels of service and productivity based on best practice targets. The points, which follow, present a discussion of the assumptions developed in this analysis:

- It is assumed that inspections continue to be performed geographically in the City to minimize travel time.

- To maximize field time, it is assumed that inspectors would be provided laptops, which they would be able to enter in data collected in the field that would later be uploaded into the CAMA system. This recommendation is discussed in a later section.

- Commercial and mixed use properties account for 7% of real property parcels in the City. Residential properties account for 93% of real property parcels in the City. It is assumed that the distribution of inspections would reflect the distribution of parcels.

- It is assumed that new construction represents 1.5% of all inspections.

- It is assumed that the City will be able to achieve a nine year cyclical inspectional program at a minimum.

- It is assumed that the inspectors will fall in the midrange of the benchmarks for inspections per day.

- The project team assumes an availability rate of 80%. This 80% availability rate takes into consideration vacation, sick leave, holidays, other leave times and training.

Number of Inspections	Number per Day	Number of Minutes per Inspection (7 hour day)	Number of Annual Inspections	Number of Hours Required for Annual Workload
Field Canvas – Residential	18	23	8,020	3,074
Field Canvas – Commercial	**8**	53	604	533
New Construction	5	84	130	182
Total	**–**	**–**	**8,754**	**3,790**

The table, which follows, presents the calculation of FTEs required to complete inspections.

Area	Number
Gross Hours (Based on 37.5 Hour Work Week)	1,950
Availability Rate	80%
Total Net Hours per FTE	1,560
Total Required Hours (See previous table for calculation)	3,790
Total FTEs Required for Inspections	**2.4**

As shown in the above table, based on the inspectional data collected by the project team, the Assessor's Department has sufficient workload to require 2.4 fulltime equivalents. The points, which follow, discuss the structure of the property inspection program:

- The Assessor's Department should fill vacant positions assigned to the property inspection program. This includes:

    – One Assistant Assessor, who, in addition to conducting property inspections, should be responsible for supervising the program, including establishing and monitoring performance objectives. This position should also provide the Assessor with assistance with respect to residential valuations. Use of the Assistant Assessor to track and monitor the productivity of the program will be essential to ensuring the effectiveness of the inspectional program. These program lead roles could represent up to one-quarter of this position's time.

    – Two Property Inspections whose primary responsibilities should be responsible for conducting all field inspections. These positions should be positions solely dedicated to the field.

- Because the Department does not collect sufficient data, there are a number of unknown inspections which the City should be completing (e.g., sales verifications, building permits, etc).

- Three fulltime inspectors will enable the City to maintain a cyclical inspection cycle of nine years.

The Assessor's Department should have three fulltime employees dedicated to

the inspectional program.

Recommendation: The Assessor's Department should have three fulltime employees dedicated to the inspectional program, filling the two currently vacant positions (including the Assistant Assessor). The Assistant Assessor should be utilized to play a lead role in tracking and monitoring the productivity of the program, as well as create management reports. The cost of filling the two vacant positions is $98,643 per year in salary and fringe benefits.

(1.3) The Assessor's Office Needs to Develop a Performance Management Program for Inspectional Services.

As indicated the preceding discussion, there have been significant productivity

issues in inspectional services in the Assessor's Department when staffing was at three,

as it was last year. As a result of this, the Assessor's Department should develop an

inspectional program, which incorporates the following:

- Methods to hold staff accountable for productivity levels.

- Provides a system to track and report workload, including establishments of annual workload targets, incremental progress / comparison to annual goal, etc.

- Maintains trend data for inspections.

- Provides avenues to identifying low performance early and for rectifying problems.

The Assessor's Department should develop a data reporting and tracking system

that improves the ability of management to make decisions, plan and schedule work.

Recommendation: The Assessor's Department should create a formal inspectional program with measures to ensure high performance in this program. The Assistant Assessor responsible for the inspectional program should be responsible for developing this program. Monthly status reports should be provided to the Director, as well as an annual plan.

(1.4) There Are Opportunities to Increase Efficiency in the Field and Eliminate Duplicative Work with Respect to Property Sketches and Property Cards Data Maintenance.

As noted, the field inspectors are responsible for conducting inspections of new

and existing properties in the City of Springfield. There are currently over 40,000 real

property parcels in the City. When there were multiple property inspectors, the City was

divided in to geographical zones to which a property inspector was assigned. The

points, which follow, provide a brief description of the elements of the field inspection

program:

- Each property inspector is assigned a City vehicle. This vehicle is used to travel throughout the City to perform inspections.

- Inspections occur from Monday through Friday, 8:30 AM to 4:30 PM.

- Inspectors collect data in the field, including property data (e.g., size, number of rooms, square footage, building materials, etc.) and sketch properties.

- All data is collected and documented manually. The property inspectors log information on a worksheet, manually draw sketches, and photograph the property.

•   Information collected in the field by the property inspectors is then used to update the records of the Assessors' Department, including the property cards and the Universe system.

•   The Assessors' Department has electronic sketching capabilities. However there is a significant backlog (approximately 5,200 properties have been sketched on the information system). It should be noted that the sketching module in the CAMA is relatively easy to use and the task can be performed by any level of staff in the Department.

•   The City of Springfield utilizes a system developed by Cole Layer Trumble. This is a proprietary system. The Universe system is the CAMA system utilized by the Department. Additionally, Universe has a sketching module, as well as an assessment administrative module, which tracks all property information (e.g., ownership, taxes, etc.) All data are linked to specific properties / parcels.

•   The City's GIS staff is working with another City department to implement field data collections through the use PDAs and linking PDAs to the department's database to update and complete fields. However, this does not include sketching capabilities.

The City of Springfield should provide laptops to its property inspectors to maximize the use of field time by inspectors, as well as minimize duplicative work efforts. The City's current CAMA system, Universe, can support field data entry for all building data, including land, physical description, layout, etc. Inspectors would be able to utilize all capabilities of the Universe system through their laptops. Inspectors would download data from the live system onto their laptops, work in the field and update data as necessary and then would upload changes to the live system. Cole Layer Trumble / Tyler Technologies estimates the cost to be approximately $25 per software copy for each laptop, plus the cost of the laptop. The project team estimates the cost of this recommendation to be $3,075 based on the assumption of three laptops at approximately $1,000 each and $25 per software copy for each laptop.

Recommendation: The City of Springfield should provide its property inspectors with laptops to enable them to perform all work duties in the field (e.g., record

and update all property building data and sketch the physical layout and dimensions of the property). The cost impact of this recommendation is $3,075.

(2)   While There Are Significant Efficiency Issues, the Real Estate Division Requires an Additional Staff Position Processing Deeds to Free-up Other Staff to Perform Other Functions.

There are three full time equivalents assigned to the Real Estate Division.   This Division provides a wide variety of services, including deed transferring, quality control for GIS, sales verification, etc.   The table, which follows, provides a brief summary of the key activities.

Staff	Function
Sr. Real Estate Analyst	• Primarily responsible for sales verifications of all residential sales in the City of Springfield. • Coordinates work activities for the Division. • Processes all statutory exemptions, maintains applications and files • Responsible for general office management, including supplies, budget monitoring, payroll, etc.
Real Estate Analyst	• Responsible for parcel divisions and combinations, quality controlling the geographic information systems, maintaining the linen maps, updating field cards, etc. • This position also provides general assistance to the Division, including assisting with deed transfers. • Additionally, this position handles new growth reporting, issues supplemental tax bills, maintenance of the CAMA, review and updates of the Overlay account, etc. • Transfers property sketches to the Universe system.
Real Estate Coordinator	• Responsible for the processing of deed transfers, including entering data onto sales file, organizing (and re-organizing) deeds to post plans, determine metes and bounds, creating account number, updating property cards. • Also responsible for receiving and documenting building permits forwarded from Code Enforcement to the Department. • Assists with the Appellate Tax Board process by creating case files and compiling data. • Transfers property sketches to the Universe system.

The project team focused on a significant issue relating to the transferring deeds. As discussed in the comparative survey, the City of Springfield processes a large volume of deed transfers.   The table, which follows, presents the comparison of the number of deeds processed per FTE.   It should be noted that while the City of

Springfield's Assessor's Department receives a significant number of deed transfers per FTE compared to the other municipal agencies, the Springfield's Assessor's Department has an average backlog of between 30 and 60 days.

Deed Transfers per FTE
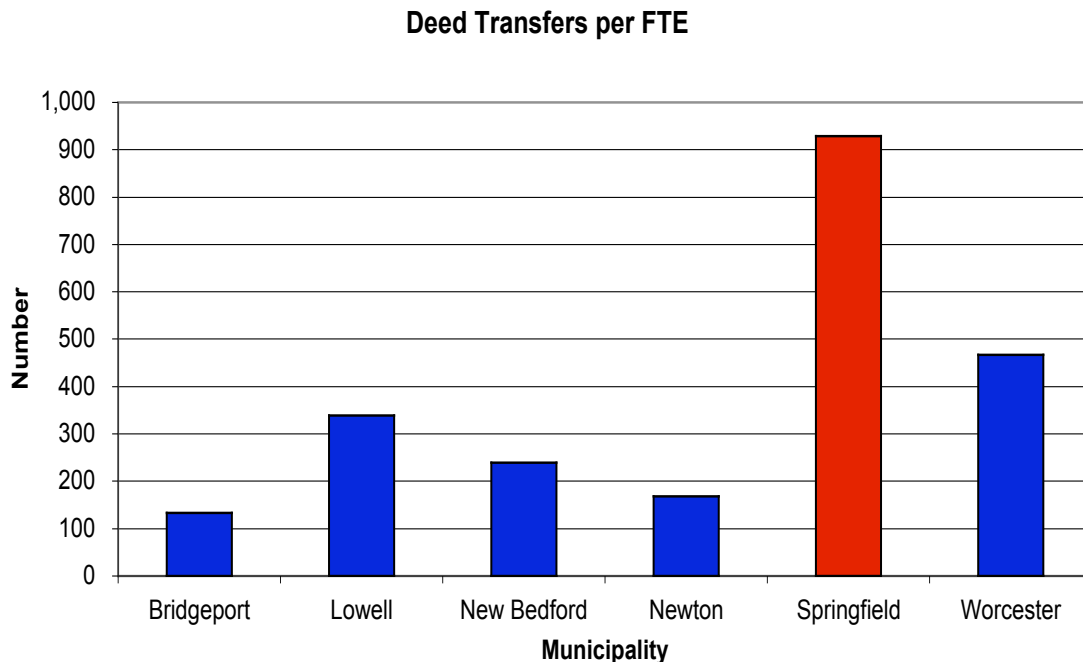
As the chart shows, the volume of deeds transferred per FTE is significantly higher in Springfield. However, the data presented in the above chart do not reflect the backlog associated with the deed transfers, particularly with respect to ownership and legal changes that must be made. There are several inefficiencies with respect to the deed transference process, which are discussed in the pages that follow.

In 2004, the Springfield Assessor's Department processed 6,683 deeds; for the first five months of calendar year 2005, the Department processed 3,287 deeds. For purposes of this calculation, project team assumed a base annual number of 7,000 deeds, with seasonal factors, to account for annual growth.

The table, which follows, provides a discussion of the deed transference process, which is currently the responsibility of the Real Estate Coordinator, though with the assistance of other Division staff. The table also highlights issues and alternatives in these work processes which impact staff utilization and service.

Process	Time Estimate	Issue / Comment
Deeds are sent via CD to the Assessor's Department from the Hampden County Registrar of Deeds (HCRD). Each disk contains one month of deeds.	N/A	The HCRD provides the Assessor's Department with a disk of all transfers. Information is not electronically extracted from the HCRD disk.
Each deed is printed from the disk.	Approximately 30 seconds each. **Annual Impact: 70 hours**	This process of printing each deed is time consuming.
Once printed, each deed is reviewed and the following information is documented on the deed to facilitate activities later on in the process: street, plan, lot and parcel numbers.	For the majority of deeds, this takes approximately minutes to 3.06 minutes each for 90% of the deeds and takes approximately 10 minutes for 10% of the deeds. **Annual Impact: 438 hours**	N / A
Enter new ownership information in the Sales X file, which maintains the ownership chain for each property.	Approximately 1.83 minutes data entry (derived from percent allocation of time for overall performance of task). **Annual Impact: 214 hours**	
Perform initial coding and enter in all codes.	Approximately 1.22 minutes data entry (derived from % allocation for overall performance of task). **Annual Impact: 143 hours**	The following steps are not always performed or performed at a deadline, meaning there is a backlog of deeds.
Sort all deeds by plan number.	All deeds are sorted at one time, meaning that 7,000 deeds are to be sorted by plan number. This takes one dedicated person about 3 days to complete. **Annual Impact: 24 hours**	Deeds are sorted by plan number to facilitate the review of metes and bounds, as this review is performed using the linen maps. **Better utilize GIS for a quick review of the metes and bounds to eliminate this step.**

Process	Time Estimate	Issue / Comment
Pull linen maps and review the metes and bounds to ensure correct property is being transferred.	This takes 1.5 minutes for 60% of deeds and approximately 5 minutes for 40% of maps. **Annual Impact: 338 hours**	Previously, there were concerns with the integrity of the data in the geographic information system. However, the Assessor's Department, Department of Public Works and Planning have worked together to improve the data. With that said, there are still some limitations with utilizing the system, such as the time it takes for maps to be called up and ability to use to a search function. **Even though there are limitations with the current GIS system, there are opportunities to eliminate referencing the linen maps and replacing them with enhanced search capabilities with the City's GIS.**
Sort all deeds by grantee name.	All deeds are sorted at one time, meaning that 7,000 deeds are to be sorted by grantee name. This takes one dedicated person about 3 days to complete. **Annual Impact: 24 hours**	As with the other sorting step, this is done to facilitate the assignment of account numbers. Account numbers are manually assigned.
Manually assign each grantee an account number and create accounts.	This takes approximately 1 minute each. **Annual Impact: 117 hours**	The information system utilized by the Department does not automatically generate account numbers. Staff assign account numbers based on alphabetical order and available numbers.
Sort deeds by address.	All deeds are sorted at one time, meaning that 7,000 deeds are to be sorted by address. This takes one dedicated person about 3 days to complete. **Annual Impact: 24 hours**	Once again, deeds are sorted to facilitate the labeling of property cards. The Department maintains all information located on the property card on its Universe system. Maintaining property cards is duplicative. **The Department maintains physical property cards, in addition to storing all data (except sketches) electronically in its Universe system. This step will not be necessary once all sketches have been stored electronically.**

Process	Time Estimate	Issue / Comment
Pull property card and add new ownership label.	This takes approximately 1 minute each. **Annual Impact: 117 hours**	Again, all information except property sketches are kept electronically. **This step will not be necessary once all sketches have been stored electronically.**
Enter data into the Real File (e.g., legal ownership for commitment year).	This takes approximately 0.5 minute each. **Annual Impact: 58.5 hours**	Creating the legal file is the deadline that drives this process. All real file data must be entered into the system and completed in time for the billing of the new commitment year.
Label exterior of the property card.	This takes approximately 1 minute each. **Annual Impact: 117 hours**	Again, all information except property sketches are kept electronically. **This step will not be necessary once all sketches have been stored electronically.**

The table, which follows, presents a summary of the deed activity staffing requirements based on the time standards developed and described above:

Area	Amount
Gross Hours	1,950
Availability Rate	80%
Net Hours	1,560
Total Work Hours Required	1,684.5
Total FTEs Required	**1.08**

If all of the process improvements described in the previous table were implemented, the deed transfer work requirement would be reduced from 1,685 hours per year to approximately 1,400.

This workload needs to be placed in the context of how deed transfers are accomplished now. While one person, the Real Estate Coordinator, is responsible for this work volumes and other duties require other staff in the Division to assist. As a result, there are several tasks which are not performed often enough or at all. These issues are described in the following points:

- The Senior Real Estate Analysis is responsible for maintaining the sales file, as well as collecting data and verifying all residential sales in the City. In addition to sales analysis, this position handles all statutory exemptions, coordinates activities of the Division, as well as performs general office management functions, including monitoring the budget, processing accounts payables and payroll.

    – Administrative activities should not be performed by this position. This position supervises the Real Estate Division, provides support to the Board of Assessors, and is responsible for several key programs (e.g., sales verification, exemptions, payments in lieu of taxes, etc.).

    – Administrative duties to be reassigned to the Office Manager.

    – This position should take a more proactive role in managing the Division, including establishing performance targets and measures, as well as monitoring of performance on a monthly basis.

- The Real Estate Analyst is primarily responsible for the new parcel divisions and combinations, which occur throughout the year. This includes coordinating with the Department of Public works to ensure changes are made accurately, as well as verifying changes in the geographic information system. Additionally, this position provides monitoring of the overlay account, issues supplemental bills for new construction and completes new growth documentation for the City.

    – This position is responsible for ensuring all parcel changes are noted, as well as monitoring the geographic system for quality control purposes.

    – This position has several unique functions (e.g., overlay account, GIS, property cards, etc.)

    – Because of quality control issues with data in the geographic information system, this position has not fully utilized the City's GIS capabilities.

    – This position should focus activities on coordinating with the Department of Public Works to ensure parcel changes are completed in a timely manner, as well as increase the GIS capabilities of the Assessor's Department, including sketching properties to eliminate the duplicative tasks being performed.

- The Real Estate Coordinator is primarily responsible for processing deeds transfers, as well as maintaining the database of building permits received by the Department from Code Enforcement. This position also handles a variety of clerical duties, such as handling the postage machine for the Department, assembling file folders for Appellate Tax Board cases, and providing customer service support to the front counter.

–   Assembling file folders for the Appellate Tax Board cases and collecting appropriate documentation should be reassigned to the Office Manager.

–   Otherwise, this position is appropriately utilized.

The Department should take the following steps to improve processes in the Real

Estate Division, including the following:

•   There are several deed processes which should not be duplicated, such as sorting the deeds multiple times to facilitate the retrieval of information (e.g., street, lot, parcel number, plan number, etc.).

•   The geographic information system should be better utilized to facilitate the deed transfer process, including the checking of metes and bounds, property history and ownership, etc.

•   Administrative tasks should be minimized through the addition of the Office Manager and part time administrative positions, as recommended in a later section of this report.

•   Work should be staggered throughout the year. As deeds are received from the Hampden County Registrar of Deeds staff enter perform the initial process of transferring the deed, including all the steps up to entering into the Legal file. This includes the following assumptions:

–   While the number of deed transfers received from the Hampden County Registrar of Deeds varies each month, there is sufficient workload generated to require the dedication of staff hours to the completion of the associated work activities (i.e., deed transfers must be addressed as quickly as possible to (a) up date the sales files, (b) prepare for the up date of the legal file, and (c) prevent a backlog of work from occurring).

–   As noted above, the deed transference process requires approximately 1,685 staff hours per year and the Assessor's Department receives approximately 7,000 annually.

–   The Assessor's Department should set a goal of completing approximately 145 deeds per week. This would require the following time commitment from the Real Estate Coordinators:

••   For the half-time (0.5) Real Estate Coordinator, 100% of staff time should be dedicated to deed transfers.

- •• For the full-time (1.0) Real Estate Coordinator, approximately 46% of staff time to deed transferring (or 17.5 hours per week). This position's remaining time should be dedicated to other key tasks, including monitoring and assignment of building permits, completing property sketches, etc.

  – Additionally, staff responsible for processing the deed transfers should be held accountable. This includes the establishment of workload and performance monitoring systems that track the incoming workload and related output (e.g., average turnaround / processing times, number received versus number completed, etc.)

The City of Springfield should an additional part time (0.5 FTE) Real Estate Coordinator position, who should be assigned responsibility to assist with deed transfers. This position should be supported by the existing Real Estate Coordinator. The Senior Real Estate Analyst should be responsible for monitoring workload and productivity levels to ensure that all deed transfers are entered and complete within thirty days; this should include all steps in the deed transfer process. Dedication of a part time FTE to this process will eliminate the annual rush which occurs each spring.

Recommendation: The City of Springfield should add a part time (0.5 FTE) Real Estate Coordinator at an estimated cost of $24,215 per year. This position should be responsible for transferring all deeds and should be supported by the other Real Estate Coordinator. The Senior Real Estate Analyst should no longer be involved in processing deed transfers, but should be responsible for monitoring workload and productivity levels to ensure all deed transfer occur within thirty days of receipts. The Real Estate Analyst should be responsible for coordinating with DPW to ensure timely changes of parcels are noted, as well as work with the Real Estate Data Coordinator to sketch properties and eliminate the property cards.

(3) There Is One Full Time Equivalent Responsible for Handling All Personal Property Accounts with the Assistance of a Contractor.

The Matrix Consulting Group reviewed the personal property program of the Assessor's Department, as well as compared workload to the surveyed agencies. The

points, which follow, provide a discussion of the personal property program and

introduces several issues:

- There is one fulltime equivalent responsible for the personal property program in the Assessor's Department.

- This staff person has worked for the Department for nearly 30 years and is the sole person who handles personal property.

- There is no cross training with respect to the program.

- This position works closely with a private vendor to administers the program. Field work and valuations are performed by the vendor.

- The Principal Clerk Typist is responsible for maintaining the database of existing accounts, processing business certificates received from the Clerk's Office, handling the annual mailing of the Forms of List, receives and research overvalue / abatement applications, etc.

- Additionally, this position provides front counter support, as well as answers phones.

The table, which follows, presents the number of personal property accounts per

FTE in the City of Springfield compared to the surveyed agencies. It should be noted

that with the exception of Bridgeport, the City of Springfield is the only agency that

outsources personal property.

Number of Personal Property Accounts per FTE
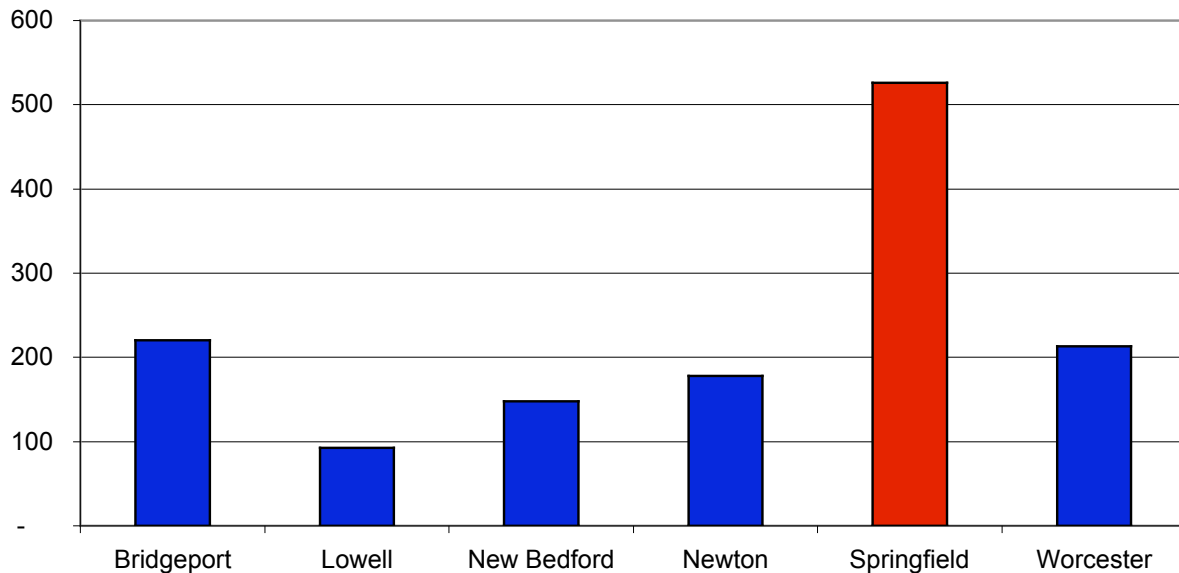
As the table shows, the City of Springfield has the highest ratio of personal property accounts to overall employees. A ratio that is 170% higher than the median. However, the ratio of personal property accounts to real property parcels is 1:11.6, which is slightly lower than the median among these agencies. The City of Springfield outsources all field work and valuations associated with personal property unlike the majority of the survey respondents. In the City of Springfield, the staff position assigned to personal property is responsible for maintaining the records, coordinating with the vendor and receiving and processing the overvalue / abatement applications.

The following should be done to improve the personal property program:

- Cross training of staff should occur. There is only one employee that is manages the personal property program and does so independently. All institutional knowledge and program capabilities are with one person. The Department should immediately begin cross-training additional personnel in the operations of the program.

- Relocate the Principal Clerk Typist from the front office to the back office to allow for concentrated work time, as well as reduce the amount of front counter support required.

    The personal property program is managed and staffed appropriately given the

mix of in-house and outsourced responsibilities.

Recommendation: The personal property program is managed and staffed appropriately given the mix of in-house and outsourced responsibilities. The Department should immediately begin cross training Department staff with respect to the program, as there is only one FTE with any operating knowledge. The Principal Clerk Typist's workstation should be relocated to the back office to allow for greater concentration and uninterrupted work time.

(4)   **The Assessor's Department Utilizes a Variety of Staff to Cover the Front Counter and Provide Customer Service Support.**

    Most local governments have come to appreciate the importance of 'good'

customer service in financial functions, including property assessment. The Assessor's

Department in Springfield is no exception. The Department has high levels of

interaction with the public, including request for information, abatement and exemption

applications, etc. The Assessor's Department is located on the ground floor of City Hall.

There is a large public counter at which staff provide assistance to the public.

Additionally, there is a computer terminal available to the public on which they can

access the Assessor's Department's website and assessing data. The points, below,

present a discussion of customer service.

- Because of workstation proximity to the front counter, there are two fulltime employees dedicated to other functions who provide customer service to the public (the Project Analyst and the Principal Clerk Typist).

- As needed and for coverage for breaks, staff working in the back room with cover the front desk or provide additional assistance when needed.

- The Assessor's Department utilizes Senior Aides and Interns (from the Council on Aging) to provide general administrative and customer service support.

Staffing levels of the Senior Aides and Interns vary over the course of the year and are impacted by turnover, quality and dedication, etc.

• The Assessor's Department is open to the public during traditional business hours, from 8:30 am to 4:30 pm, Mondays through Friday.

• There are fluctuations in customer service workload throughout the year, particularly as it relates to filing deadlines for abatements and exemptions.

There is a lack of dedicated customer service staff in Springfield to focus on the needs of the public and ensures that customers are addressed and provided service in a timely and efficient manner. The fact that technical staff are drawn into general office administrative functions (such as that previously discussed for the Real Estate Division) points to an issue in the Department.

To address customer service and administrative functioning issues, the Assessor's Department should create an Office Manager position, who would be responsible for the following:

• Coordinating all customer service activities, including staffing the front counter, supervising and directing the Senior Aides and Interns, and establishing performance targets (e.g. to minimize wait times, providing prompt service, courteous behavior, etc.)

• Managing all administrative needs of the Department, including monitoring the budget, processing payroll and accounts payable, monitoring and updating the overlay account, assembling management reports for the Department director, providing administrative assistance with respect to the Appellate Tax Board, etc.

The cost of an Office Manager is estimated to be $35,000 per year in salary (midpoint) plus fringe benefits.

By centralizing administrative and customer service support responsibilities the Department will be able to:

• Better utilize professional and paraprofessional staff;

- Centralize responsibility and improve accountability for customer service and administrative duties;

- Provide improved support to Department managers; and

- Provide responsibility for creating and monitoring monthly performance reports.

During the course of this study, the project team made several on site visits. On-site visits did not occur during peak times (such as January and February when residents are filing abatement and exemption applications.) However, the project team noted the following:

- The design of the front office facilitates a quick response to customers, as workstations face the front counter and the public is visible to staff. The front counter has sufficient space to allow multiple customers to receive service.

- There is a computer terminal on which the public can access the assessing data and the Department's website.

- In addition to foot traffic, staff are responsible for answering phones and responding to request for information. Data were not available with respect to the volume of phone traffic. However, as with the counter traffic this responsibility often disrupts technical or other customer service work.

- The front counter and phones are available to the public Monday through Friday during traditional business hours only. The Department should attempt to be open at least one staggered early evening, for 1 – 2 hours.

The Assessor's Department should utilize dedicated part-time personnel to assist the Office Manager to staff the front counter and answer the phones for the Department. Coverage should be as follows:

Position	Mon.	Tues.	Wed.	Thur.	Fri.	Total Hours
Office Manager	8:30 – 4:30	8:30 – 4:30	8:30 – 4:30	8:30 – 4:30	8:30 – 4:30	**37.5**
Sr. Aide / PT (1)	8:30 – 1:30	8:30 – 1:30	8:30 – 1:30	8:30 – 1:30	8:30 – 1:30	**25.0**
Sr. Aide / PT (2)	12:30 – 4:30	12:30 – 4:30	12:30 – 4:30	12:30 – 4:30	12:30 – 4:30	**20.0**
Hours of Coverage per Day	**17.5**	**17.5**	**17.5**	**17.5**	**17.5**	**82.5**

Assistance for front counter coverage should be provided by permanent Part-Time positions will allow the Department to provide coverage during all hours when it is open to the public, as well as provide sufficient lunch time coverage (e.g., typically a higher traffic time for customer service), and will minimize the extent to which other personnel would be utilized for front counter and phone coverage. Additionally, these positions can be utilized to provide additional clerical and administrative assistance to reduce backlogs, such as with the sketching of properties into the information system. It is assumed that the part-time positions would be paid approximately $10 per hour without benefits for an annual cost of $11,250 each or a total of $22,500. The project team assumes that half of these costs are already the responsibility of the department of Elder Affairs and will continue to do so.

Recommendation: The Assessor's Department should create an Office Manager classification at an annual cost of $45,500. This position should be responsible for administrative and clerical duties for the Department, monitoring and developing performance management reports, and overseeing all customer service, including supervision of the part time positions (two at a total of 45 hours of coverage per week). The total cost of the part time recommendations is estimated at $22,500 per year, with the Department of Elder Affairs continuing to be responsible for half of these costs – that is, the net new costs would be $11,250.

2.   **THE ASSESSOR'S DEPARTMENT SHOULD ENHANCE THE LEVEL OF TRAINING AND TECHNICAL REQUIREMENTS OF ITS STAFF.**

As part of the Independent Study of the Assessor's Department, the Matrix Consulting Group reviewed the technical requirements, job descriptions and compensations levels of classifications in the Assessor's Department. The sections, which follow, provide a discussion of the results and recommendations resulting from this analysis.

(1)   The Matrix Consulting Group Reviewed the Job Descriptions and Classification of Assessor's Personnel in Comparable Communities.

The Matrix Consulting Group reviewed the job descriptions and classification of Assessor's Department personnel to several municipalities in New England, including the communities of:

• Bridgeport, MA	• Lowell, MA
• Bridgeport, CT	• Lynn, MA
• Brockton, MA	• Manchester, NH
• Hartford, CT	• Newton, MA
• Lawrence, MA	• Providence, RI

The project team reviewed job descriptions and requirements for each classification and reviewed comparable positions to determine the typical requirements of each classification. The points, which follow, provide a summary of the comparative data collected with respect to qualifications in the Assessor's Department.

• **Most agencies required department managers to have a bachelor's degree, as well as State certifications and / or relevant designations.** The City of Springfield requires that the Assessor classification have a degree from a four year college and relevant experience. The City does not require the Assistant Assessor position to have any formal education besides a high school diploma. The City of Springfield does not require **any** of its Assessor's Department staff to have any professional designations or certifications.

• **Most comparative agencies required professional and paraprofessional staff to have a bachelor's degree, as well as professional training and certifications and/or designations.** The City of Springfield does not require its professional and para-professional staff to have a bachelor's degree or professional certifications and / or designations.

• **Many agencies ensure staff received customer service training to those personnel frequently interacting with the public.** The City of Springfield's Assessor's Department personnel are not required to have customer service training.

The City of Springfield should re-design the job requirements for the positions in the Assessor's Department to ensure that staff receive sufficient training to perform their

jobs efficiently and effectively, as well as have the proper tools and knowledge to

provide a high level of service. This should include the following:

- All professional staff in the Assessor's Department should have the relevant Massachusetts Association of Assessing Officer's designation(s), such as:

    – Massachusetts Accredited Assessor (M.A.A.), which requires the successful completion following training courses and examinations:

        •• Course 200 – Assessing Principles, Procedures and Administration Course.
        •• Course 101 – Assessing Tax Law.
        •• M.A.A.O Course I – Comparable Sales Approach or equivalent.
        •• M.A.A.O. Course 2 – Cost Approach or equivalent.
        •• M.A.A.O. Course 3 – Income Approach or equivalent.
        •• M.A.A.O Course 5 – Mass Appraisal of Real Property or equivalent.

    – Residential Massachusetts Assessor (R.M.A), which requires the successful completion training courses and examinations of all the requirements for MAA designation, plus the M.A.A.O Course 4 – Narrative Appraisal Report Writing or the equivalent.

    – Certified Massachusetts Assessor (C.M.A.), which requires the completion all the requirements for M.A.A. and R.M.A., as well as completion of three years of actual experience, as well as the submittal and approval of two complete narrative appraisals of a property (one of which is income producing) and in which all three approaches to value are utilized.

- All professional staff should be required to maintain certifications. This includes:

    – Recertification requirements must be completed every three years.

    – Completion of 45 hours of continuing education over the three year period.

    – Of the 45 hours, 20 hours must be in appraisal related courses, seminars / workshops for C.M.A. (Certified Massachusetts Assessor designation.

    – Of the total continuing education hours, 10 hours must be in appraisal related courses / seminars and or workshops for the R.M.A. (Residential Massachusetts Assessor) designation.

- All personnel that interact with the public **must** receive annual customer service training that provides staff with the tools and skills to provide high levels of service to the Department's customers. A sample of topics in customer service training include:

– Viewing Customer Service as an Attitude.

– Understanding Customer Expectations, and Creating a Mission Statement to Stay Focused on These Expectations.

– Ensuring that Staff Understand That Attitude is Controllable.

– Understanding and Dealing with Different Customer Personality Styles.

– Enhance Cross-Cultural Communication.

– Developing Sharp Listening Skills.

– Improving Telephone Skills, including Greetings, Holds, Transfers and Returning Calls.

– Learning the Customer Service Vocabulary:

  •• Keeping the Customer Calm with Specific Words.
  •• Persuasive Language Patterns to Gain Cooperation

– Dealing with Angry Customers

The table, which follows, presents a summary of the training and professional designations that should be required for each classification in the Assessor's Department.

Training / Designation	Classification
Certified Massachusetts Assessor	Assessor Assistant Assessor
Residential Massachusetts Assessor	Senior Real Estate Analyst Property Inspector
Massachusetts Accredited Assessor	Real Estate Analyst Real Estate Coordinator Principal Clerk Typist
Customer Service Training	Assessor Assistant Assessor Property Inspector Office Manager All front counter personnel Others as necessary

The Office Manager position, as discussed in later sections of this report, should be responsible for maintaining the training records of the Department, as well as ensuring that staff receive annual customer service training and continuing education courses to maintain their appropriate designations and / or certifications. It should be noted that fees for courses vary.

Recommendation: The requirements for each of the classifications should be reviewed and enhanced to ensure complex and technical positions have sufficient education and training to perform complex tasks. Additionally, ongoing training plans for employees should be developed, including:

• **Training to maintain MAA designations;**

• **Adequate course work to ensure skills are maintained, as well as to ensure staff are kept aware of changing techniques and legal requirements;**

• **Customer service training for all employees that interact with the public, including managers, front counter staff and property inspectors.**

(2)   The Matrix Consulting Group Reviewed the Compensation Levels for Comparable Classifications in Assessor's Departments.

The Matrix Consulting Group conducted a salary survey of comparable communities in New England. The project team reviewed job descriptions and classifications to determine appropriate comparisons. The table, which follows, presents a comparison of the compensation level of the City of Springfield to the median of the comparative jurisdictions.

Position	City Springfield Compensation	Median Compensation Level from other Jurisdictions	% Difference
Director / Assessor	$78,772	$79,178	1%
Assessor	$71,272	$73,774	3%
Property Inspector	$35,955	$42,300	15%
Senior Real Estate Analyst	$44,267	$49,457	10%
Real Estate Analyst	$42,113	$44,625	6%
Real Estate Coordinator	$31,334	$35,289	11%
Principal Clerk Typist	$28,801	$32,436	11%

The points, which follow, provide a brief discussion of the information provided in

the table.

- Overall, the compensation levels in the City of Springfield for Assessor's Department personnel is lower than the median for the comparative agencies.

- On average, salaries in the Springfield's Assessor's Department are 7% lower than the comparative agencies.

- The compensation disparity was not significant for Department managers with the difference ranging between 1% and 3%.

- Compensations levels for all other personnel were between 6% and 15% lower than the median for comparative agencies.

- While compensation levels are lower for the City of Springfield, job requirements, professional certification and designations are not required for the City's positions. Most of the comparative agencies require that professional and paraprofessional staff have certifications, designations and annual training. As discussed in the previous section, the City of Springfield must require professional designations and training for professional and para-professional staff, as well as customer service training for most departmental employees.

The Assessor's Department should have competitive salaries within the industry

and region to ensure that the City of Springfield:

- Attracts high quality and highly qualified staff in a competitive labor market.

- Retains staff to reduce turnover and minimize its impact on operations.

- Becomes a regional leader with respect to professionalism of operations, quality of staff and industry.

Recommendation: The Assessor's Department should review compensation levels once professional and training requirements are updated to reflect industry standards.

3. **MANAGEMENT OF THE ABATEMENT AND APPELLATE TAX BOARD PROCESS SHOULD BE ENHANCED.**

The Matrix Consulting Group reviewed the abatement and Appellate Tax Board

data for the Assessor's Department to determine caseloads and processing times. The

project team compared the number of appeals of assessments, number of Appellate

Tax Board Cases and ATB cases as a percentage of parcels. The table, below,

presents this comparison to the surveyed agencies.

Municipality	Number of Appeals of Assessments	Number Resulting in Reduced Assessment	Appeals As % of Parcels / Accounts	Number of ATB Cases	ATB Cases As % of Parcels / Accounts
Bridgeport	400	–	1.1%	50	0.13%
Lowell	400	25%	1.6%	55	0.22%
New Bedford	422	–	1.6%	26	0.10%
Newton	714	55%	2.4%	36	0.12%
Springfield	*713*	*21%*	*1.5%*	*189*	*0.41%*
Worcester	450	50%	1.0%	11	0.02%
Median	**436**	**38%**	**1.3%**	**43**	**0.10%**

The points, below, present a discussion of the information in the table.

•   The project team collected data from the City of Springfield with respect to the number of appeals of assessment. The project team calculated the percentage resulting in reduced assessment based on a sample of appeals.

•   With respect to the number of appeals as a percentage of parcel / accounts, the City of Springfield is slightly higher median.

•   The City of Springfield has a higher portion of Appellate Tax Board cases to real property parcels and personal property accounts when compared to the surveyed agencies.

The Matrix Consulting Group sampled the database maintained by the

Assessor's Department, which presents the action histories on all abatement cases.

The table, which follows, presents the information from the sample collected for real and

personal property appeals.

Area	Real Property		Personal Property	
	Number	% of Sample	Number	% of Sample
Total Number in Sample	484	100%	32	100%
Number Deemed Denied	235	49%	23	72%
Number Denied	155	32%	3	9%
Number Abated	91	19%	17	53%
Number on ATB Docket	109	23%	3	9%

The table, which follows, presents the distribution of filings by month. As the table, which follows, shows, the 65% of filings are received in January and 33% are received in February.

Month	Real Property	Personal Property	Total	Percent of Total
January	311	26	337	65%
February	166	6	172	33%
Unknown	7	–	7	1%
Total	**484**	**32**	**516**	**100%**
Percent of Total	**94%**	**6%**	**100%**	

The table, below, presents the average number of days for processing the appeals by action taken.

Average Number of Days from File Date To:	Real Property Total	Personal Property Total
Denied	87	90
Deemed Denied	90	90
Abatement	105	149
ATB Case	166	151

As shown in the above table, the average number of days for action to be taken by the Assessor's Department with respect to an initial decision on abatements is between 87 and 90 days for denial.

The table, which follows, presents the distribution of action (e.g., denied, deemed denied, etc.) for the abatement process.

Month	Number Deemed Denied	Number Denied	Number of Abatements	Number of ATB Cases	Total	% by Month
			Real Property			
January			3		**3**	1%
February					**0**	0%
March			1		**1**	0%
April	90	151	31	4	**276**	47%
May	140	8	32	11	**191**	32%
June			19	2	**21**	4%
July			4	73	**77**	13%
August				19	**19**	3%
Total	**230**	**159**	**90**	**109**	**588**	**100%**

Month	Number Deemed Denied	Number Denied	Number of Abatements	Number of ATB Cases	Total	% by Month
Personal Property						
January					0	0%
February					0	0%
March					0	0%
April	23	3	3		29	63%
May		2		1	3	7%
June				1	1	2%
July		12		1	13	28%
Total	**23**	**17**	**3**	**3**	**46**	**100%**

The points, which follow, provide a discussion of the data presented in the various tables.

- The Assessor's Department has three months from the date of file to review cases and issues a decision. This is governed by the State.

- The Assessor's Department is allowed to 'deem deny' cases, meaning that a decision has not been made within the requirement time it defaults to a deemed denied. Applicants have the right to appeal.

- For real property appeals, 32% were denied and 49% were deemed denied and for personal property appeals, 9% were denied and 72% were deemed denied. Of the total appeals received, approximately 50% were deemed denied.

- On average, the total number of days from the date of filing to the issuance of a denial decision was 87 days for real property and 90 days for personal property.

- On average, the total number of days from the date of filing to the issuance of deemed denial decision was 90 for both real and personal property.

- Based on a review of the data, the Assessor's Department an average of 89.25 days to issue a deemed denied or denied decision for approximately 80% of all appeals.

- Approximately, 1% of Assessor's Department decisions (e.g., denial, deemed denied, and abatement) are made within the first three months of the year. Compared to receipt of all filings within the first two months of the year.

- Because of the requirements for filing deadlines for appeals, as well as the decision deadline, there is a peak in workload beginning in January with respect to Board activities.

- A review of the data clearly indicates that this peak in workload is not being efficiently handled with 50% of cases receiving a default decision at the 90 day deadline.

There are fiscal impacts associated with the abatement and the Appellate Tax Board process. The City of Springfield is required to maintain an overlay account from which it settles abatement and appellate cases. The table, presented on the following page, shows a summary of the overlay account for the last ten years with balances up to August 1, 2005. The overlay account represents the amount raised by the Assessor's Department to be used for potential abatement of property taxes. The overlay surplus is the portion of each year's overlay account no longer required to cover property tax abatements and exemptions. As discussed in this section, the City of Springfield has a significantly higher portion of Appellate Tax Board cases as a portion of total parcels compared to the surveyed municipal agencies. This has significant fiscal impacts associated with abatements and Appellate Tax Board cases, as shown in the table on the following page.

Fiscal Year	Overlay Beginning Balance	Balance as of 08/01/05	Abatements Granted Since 08/01/05	Adjusted Overlay Balance (Available)	Overlay Dollars Abated or Transferred	% of Overlay Used	% of Overlay NOT Used	Outstanding ATB Liability	Est. % Needed	Estimated ATB Liability	Personal Property Uncollected
1994 & Prior	$5,710,450	$935,598	$0	$935,598	($4,774,852)	-84%	16%	$0	0%	$0	$877,089
1995	$7,400,228	$512,072	$0	$512,072	($6,888,156)	-93%	7%	$0	0%	$0	$290,621
1996	$5,269,713	$508,253	$0	$508,253	($4,761,460)	-90%	10%	$0	0%	$0	$316,155
1997	$5,888,821	$456,735	$0	$456,735	($5,432,086)	-92%	8%	$0	0%	$0	$216,058
1998	$5,202,337	$312,231	$0	$312,231	($4,890,106)	-94%	6%	$0	0%	$0	$173,202
1999	$4,392,193	$1,817,951	$0	$1,817,951	($2,574,242)	-59%	41%	$0	0%	$0	$112,837
2000	$3,995,111	$2,764,348	($26,039)	$2,738,309	($1,256,802)	-31%	69%	$403,208	50%	$201,604	$108,484
2001	$3,212,186	$1,541,067	($25,750)	$1,515,317	($1,696,869)	-53%	47%	$220,049	45%	$99,022	$143,872
2002	$2,411,107	$1,307,046	($4,728)	$1,302,319	($1,108,788)	-46%	54%	$988,939	40%	$395,576	$202,985
2003	$2,498,585	$1,669,686	($32,639)	$1,637,047	($861,538)	-34%	66%	$1,967,071	40%	$786,828	$290,618
2004	$5,407,439	$4,710,174	($29,737)	$4,680,437	($727,002)	-13%	87%	$15,060,431	50%	$7,530,216	$248,669
2005	$6,798,667	$6,268,248	$0	$6,268,248	($530,419)	-8%	92%	$3,049,533	100%	$3,049,533	$2,244,986
Total	$58,186,837	$22,803,408	($118,892)	$22,684,516	($35,502,321)	-61%		$21,689,231		$12,062,779	$5,225,575

As shown in the table on the previous page, there are significant fiscal impacts associated with the high number of abatements and Appellate Tax Board cases due to the necessity of setting aside funds to cover potential abatements and exemptions. By increasing the accuracy of assessments and quickly processing abatements, the Assessor's Department would be better positioned to reduce the amount of funds required for the overlay account.

A review of the data clearly point to several significant issues with respect to the following:

•   Management of the appellate process, including inability to make determinations within allocated timeframes (e.g., default decisions), high rates of appeals / Appellate Tax Board cases, etc.

•   Segregation of duties with respect to administration of departmental programs and oversight of those same departmental programs (e.g., reviewing assessments for which the Assessors were responsible), etc.

•   Inadequate processing times and high rates of Appellate Tax Board cases create a customer service issue (e.g., lack of responsiveness by Department, significant wait times for determinations as a result of the ATB process, etc.).

•   Fiscal impacts of delayed decisions due to the requirement to reserve funds for the payment of abatements (e.g., overlay account).

As discussed in this section, the abatement and appellate process is not well managed in the Assessor's Department. This is, in part, due to the organization and governance structure of the Department and key functions, meaning that the department managers (i.e., the Chairman and the Assessor) are responsible for reviewing all abatement and appeals of their assessments, rather than a separate, independent Board of Assessors staffed with non-departmental personnel to review abatements. Department managers in the Assessor's Department should not be responsible for reviewing and making determinations on abatement applications. This

function should be performed by an independent Board of Assessors. This is further

discussed in the following section.

Recommendation: The Board of Assessors should be responsible for reviewing and deciding abatement applications. This function should not be performed by Department managers, but rather by an independent Board of Assessors to minimize conflicts and increase performance of this program.

4.   SPRINGFIELD SHOULD SEPARATE THE ROLES OF ASSESSING BOARD AND DEPARTMENT MANAGEMENT.

The Matrix Consulting Group reviewed the roles of the management of the

Assessor's Department. The Board of Assessors consists of the Chairman, who also

functions as the Department manager and the Assessor, who also functions as the

assistant Department manager. There has been a vacant third Board of Assessors

position for some time. The points, which follow, provide a brief discussion of the

current organization of the Assessor's Department.

•   Massachusetts requires that there are an odd number of Assessors on the Board (e.g., one, three, or five). As noted, the City of Springfield currently has two Assessors who serve as board members. The third position is vacant.

•   The role of the Board of Assessors is to provide oversight to the Department, as well as review and make determinations on abatements.

•   As staff of the Department, the Chairman and the Assessor are responsible for annual adjusting assessed valuations to ensure they reflect 'full and fair cash value.'

•   The Department is responsible for assessing taxes in sufficient amounts to cover local and State appropriations. This is performed by the Chairman and the Assessor, who are responsible fore residential and commercial valuations, respectively.

This means that the Chairman and the Assessor, as members of the Board, are

responsible for reviewing their work and determining error to grant or deny abatements.

The points, which follow, provide a summary of the key points developed in this report,

which highlight significant issues resulting from the current mixture of oversight and

management of the Department by the same personnel (e.g., the Chairman and the

Assessor).

• Current Department managers have not established management systems, which would enable them to plan, schedule and monitor workload and performance.

• There is no independent body that provides oversight of the Department to ensure that staff and departmental programs are performing at high levels.

• There is an inherent conflict in the current governance structure. The Board of Assessors is staffed with Department managers. The Board is responsible for hearing and deciding on abatements of assessments completed by the Department managers, meaning the same people doing the work are the ones reviewing the work and granting abatements. The data show that this system does not work well in the City of Springfield.

• Management and performance of key Board of Assessors programs are poor. For example, the abatement application review process was poorly managed with approximately 50% of sampled cases having a default decision. Additionally, the number of Appellate Tax Board cases is significantly higher than comparative agencies at 0.41% compared to the median of 0.10%.

The Assessor's Department should eliminate its current mixture of Board of

Assessors and staff roles:

• Springfield should create a separate Board of Assessors, staffed with an independent Chairman of the Board of Assessors and independent Board members. Board members should not be staff positions and should serve only in part time board-governance roles.

• The Board of Assessors should be responsible for deciding on all applications for appeals of assessments.

• The Director of the Department should be responsible for staff roles, including coordination of commercial, industrial and residential valuation with CLT, management and direction of staff, etc.

• The Assistant Assessor should provide additional support to the Director of the Department with respect to residential valuations. This position, as discussion in the previous section, should be required to have professional designations and / or certifications.

The City of Springfield should create a separate Board of Assessors and eliminate the mixture of staff and oversight roles of the Chairman and the Assessor. The Board should consist of a Chairman and two board members who are appointed to three-year terms. Currently, the Chairman receives a stipend of $7,500 per year for serving as the Chairman of the Board of Assessors. Additionally, the Department should provide a stipend of $6,000 for each Board member serving on the Board of Assessors.

Recommendation: The Assessor's Department should separate responsibility for management of the Department with oversight and appellate decision making authority. This includes the establishment of a separate Board of Assessors. This has a net cost of $12,000.

5.   **THE ASSESSOR POSITION SHOULD BE ELIMINATED ONCE OVERSIGHT AND STAFF ROLES ARE SEGREGATED WITH THE ESTABLISHMENT OF A SEPARATE BOARD OF ASSESSORS.**

The Assessor's Department is staffed with the Chairman, who serves as the Department manager, and the Assessor, who serves as the assistant Department manager. The points, which follow, provide a brief discussion of the roles of the Department's management team.

•   The Chairman is responsible for the overall management and direction of the Department, as well as setting the annual tax rate and adjusting the commercial valuations and deciding abatements. The Chairman also coordinates with vendors and monitors contracts and performance of those vendors.

•   In addition to assisting the Chairman with the general operation and management of the Department, the Assessor is responsible for residential valuations, providing front counter assistance and deciding abatements. This position also maintains data for the Department, such as log of Appellate Tax Board cases and status.

Additionally, this report contains findings and recommendations that impact the role of the Chairman and the Assessor, including:

- The Assessor's Department should fill the vacant Assistant Assessor position. This position should be responsible for managing the inspectional program, conducting inspections and providing assistance to the Chairman with respect to residential valuations.

- The Assessor's Department should create an Office Manager classification. The Office Manager should be responsible for providing customer service to the public at the front counter and over the phone and handling all administrative needs for the Department, including processing payroll and accounts payable, monitoring the budget, performance reporting for the Department's functions, etc.

- The Assessor's Department should streamline processes and add staff to the Real Estate Division to better process deed transfers and balance workload throughout the year. This should minimize the reactive nature of the deed transfer process, which occurs as a result of the June deadline and requires the reallocation of staff.

- Additionally, a review of the spans of control with respect to the comparative agencies shows that the Cities of New Bedford, Newton and Worcester have a span of control for Department managers of 1 to 12, which is slightly higher than the City of Springfield even with the addition of the recommended positions.

Given the workload, mix of in-house and outsourced work, and the streamlining of staff work activities (e.g., enhanced use of GIS, improved management and productivity of deed transfers and inspections, consolidation of customer service and clerical activities, etc.), the Assessor's Department should eliminate the Assessor position. The cost savings associated with this is estimated at $71,272 in salary (and total compensation of $92,654 with benefits).

Recommendation: The Assessor position should be eliminated with total cost savings of $92,654 per year.

6. **THE ASSESSOR'S DEPARTMENT SHOULD ENHANCE MANAGEMENT SYSTEMS IN THE DEPARTMENT AND CREATE A PERFORMANCE MEASUREMENT PROGRAM.**

As part of the Independent Study of the Assessor's Department, the Matrix Consulting Group reviewed the Assessor's Department's management systems and performance. The points, which follow, provide a discussion of the elements, which

indicate the need for enhanced management systems and performance measurement and monitoring.

• The Assessor's Department does not utilize data to manage performance and ensure that all key functions are performed as required.

• Departmental programs, such as inspections, deed transfers and personal property, do not have established performance targets. Data are not kept for managers to be able to quickly access how programs are operating, if they are meeting performance, and how and if resources should be (re)allocated to meet the changing needs of each program.

• The Department does not utilize data to set performance targets for personnel to ensure personnel are maintaining appropriate levels of productivity. In other words, the Department has not created tools of accountability both for the organization as whole, as well as individual employees.

• The Department does not have a method of assessing customer satisfaction, including internal and external customers. This include interface with the other City departments, as well as with the public.

• The Department does not have a formal training plan for employees to ensure that employees are provided initial and ongoing tools needed to effectively perform their key job functions.

The Assessor's Department should formalize its management systems and develop a performance measurement system. Performance measurement systems provide managers with the tools to effectively manage departmental programs, including:

• Provides a structured approach for focusing on a program's strategic plan, goals and performance.

• Enhances management's decision making capabilities by providing key decision-makers with information regarding actual performance versus targets, trends in workload and services levels, correlation between allocation of resources and outputs, etc.,

• Provides useful feedback on the organization's ability to achieve its objectives and enable management to make ongoing adjustments of resources and processes to achieve those goals.

•   Provides tools of accountability for the organization, managers and the individual employee.

The Assessor's Department should develop management reports that enable the Assessor's Department, as well as the Finance Department to assess its performance on an ongoing basis. It should be noted that the Assessor's Department has developed a program budget for fiscal year 2006. While this program budget provides an overview of the Department, as well as a key measure of performance for each program, it does not provide measurements that are specific enough to improve management's ability to effectively monitor and mange the Department's performance.   The Assessor's Department should develop specific performance measures and management reports for each program that capture the follow types of information:

•   Description of workload, such as the total inspectional workload, including cyclical inspections, building permits, abatement, sales verification, etc.

•   Plan for completing projected workload on an incremental basis, such as the number of inspections competed by type by month by inspector.

•   Comparison of performance target (e.g., number of targeted inspections by type by inspector) to actual performance (e.g., number of completed inspections).

•   Targeted processing times and a comparison to actual performance, such as from receipt of deed to completion of deed transfers or receipt of lot changes to completion of change.

The Assessor's Department should develop performance measures and management reports for all of its key programs, including inspections, deed transfers, sales analysis, abatement / appeals, customer service, etc.

Recommendation: The Assessor's Department should develop performance measures and management reports for all of its key programs.

7. THERE ARE A NUMBER OF STEPS TO BE TAKEN BY THE ASSESSOR'S DEPARTMENT TO IMPLEMENT THE KEY RECOMMENDATIONS OF THIS REPORT.

The Matrix Consulting Group has developed several important recommendations to improving the operations, organization, and productivity of the workload of the City of Springfield's Assessor's Department.   While all recommendations are important to improving the overall operation of the Department, the recommendations should be prioritizes with respect to implementation.   The table, which follows, presents a recommendation for the implementation of the key recommendations contained in this report, as well as designations the key position responsible for implementing the recommendation.

Timeframe	Organizational / Management Area	Implementation Responsibility	Recommendation	Comments
Immediate	Administrative	Assessor	Create an Office Manager position.	This position will be responsible for all customer service, as well as providing the framework for performance monitoring and management reporting in the Department. This position is essential for the development of the Assessor's Department into a professional run organization that plans, schedules and monitors work.
3 to 9 months	Customer Service		Hire two part-time positions to provide customer service support and front counter coverage.	The Office Manager should be responsible for hiring the part-time positions to provide front counter coverage. While this is an important facet of the Department, this should be done once the performance monitoring programs are in place.
Immediate	Field Inspection	Assessor	Fill the vacant Assistant Assessor position.	This position will be responsible for monitoring the inspection program to ensure staff are performing at high levels. This position will also provide support once the Assessor is eliminated.

Timeframe	Organizational / Management Area	Implementation Responsibility	Recommendation	Comments
3 to 6 months	Field Inspection	Assistant Assessor	Develop a performance management program for the inspectional program.	This will be done by the Assistant Assessor and should be done before the vacant Property Inspector position is filled.
3 to 6 months	Field Inspection	Assistant Assessor	Provide Property Inspectors with laptop computers to increase efficiency in the field.	This should be done after the Assistant Assessor position is filled. The Assistant Assessor should be responsible for implementing the laptop and field data input / collection process. This should be done before the vacant Property Inspector position is filled.
6 to 9 months	Field Inspection	Assistant Assessor	Fill the vacant Property Inspector position.	This position will work with the other Property Inspector and the Assistant Assessor to ensure that the field inspection program meets performance targets. This position should be filled after the establishment of a Inspectional Performance Program
3 to 6 months	Administrative	Office Manager	The Senior Real Estate Analyst should no longer be involved in administrative duties and deed transfers.	Administrative duties (e.g., accounting, payroll, etc.) should be transferred to the Office Manager as soon as the position is filled. The Senior Real Estate Analyst should assist with the deed transference process until the 0.5 FTE is filled.
3 to 6 months	Real Estate	Senior Real Estate Analyst	The Senior Real Estate Analyst should develop a performance monitoring program for the Division.	The Senior Real Estate Analyst should develop a a performance montiroting program, which includes performance targets, methods to measures actual workload and accomplishments to targets, etc. This should be done before the 0.5 FTE is hired.
3 to 6 months	Real Estate	Assessor	Add a part-time (0.5 FTE) Real Estate Data Coordinator.	This position should be hired by the Assessor with input from the Senior Real Estate Analyst.
3 to 6 months	Personal Property	Principal Clerk Typist	Relocate the Principal Clerk Typist's workstation to the backroom.	This should be done once the customer service / front counter staff positions are filled and trained.

Timeframe	Organizational / Management Area	Implementation Responsibility	Recommendation	Comments
Immediate	Personal Property	Principal Clerk Typist	Begin cross training staff with respect to the personal property program,	The Principal Clerk Typist should be responsible for cross training personnel on the personal property program.
Immediate and ongoing	Management	Assessor	The Assessor's Department should enhance the training and professional designation requirements of staff.	The Assessor should be responsible for developing a training plan to ensure that professional and para-professional staff receive the appropriate designations as outlined in this report.
6 to 9 months	Management	Assessor / Human Resources Department	The Assessor's Department should review compensations levels to ensure it remains competitive in the labor market.	The Assessor should work with the Human Resources Department to conduct a pay and classification study to ensure that (a) the Department's salary schedules remain competitive in the local market, as well as the industry and (b) to ensure training and skill requirements are appropriately reflected in job requirements.
3 to 6 months	Management	Assessor	The Assessor's Department should enhance management systems in the Department and create a performance measurement program.	The Assessor should be responsible for creating a performance measurement program for the entire Department, as well as creating the management systems to ensure that work is planned/ scheduled, tracked and monitored. The Assessor should work with key program leaders, including the Assistant Assessor, Senior Real Estate Analyst, the Office Manager and the Principal Clerk Typist to develop program specific goals.
Immediate	Management and Governance	Finance Department and Assessor	The Assessor's Department should separate responsibility for management of the Department with oversight and appellate decision making with the establishment of a	The Finance Department should work with the Assessor's Department to create a separate Board of Assessors. The Assessor should be responsible for ensuring a successful transition to an independent Board. Timing of this recommendation is essential.

Timeframe	Organizational / Management Area	Implementation Responsibility	Recommendation	Comments
			separate Board of Assessors.	The Board should be in place by February of 2006 to ensure that the Assessor's Department personnel can assist the new Board members with the first year's process (meaning abatements filed January and February of 2006).
3 to 9 months	Management and Governance	Finance Department and Assessor	The Board of Assessors should be responsible for reviewing the abatement applications.	An independent Board of Assessors (i.e., not staffed with Department managers) should be responsible for reviewing and deciding abatements applications.
6 to 12 months	Management	Assessor / Assistant Department Manager	The Assessor (Assistant Department Manager) position should be eliminated.	The Assessor position should be eliminated once the Department implemented several significant recommendations, including: creation of a separate Board of Assessors, hiring and training of staff (e.g., Assistant Assessor, Office Manager, etc.), and development of a performance measurement system.